

INSTRUCTIONS – CHARITABLE ORGANIZATION REGISTRATION / RENEWAL FORM

General Instructions: Complete the entire form or type “N/A” if not applicable and check boxes where indicated. Incomplete forms will not be accepted. **Do not** staple or bind form or its attachments. **Please clearly label all attachments with the Section number to which they correspond.** Unless otherwise specified, all questions should be answered in the present tense, with current information.

Page 1: Check the box indicating the type of registration submitted (initial/re-registration or renewal). If renewing or re-registering, enter the organization’s 1 - 5 digit registration number on the line provided on page 1 and the lines located in the upper left corner of pages 2 - 5. Your registration number can be obtained by conducting an online search at <http://www.sos.wa.gov/charities/search.aspx>. If the renewal form will not be **received** by the Charities Program on or before the organization’s due date, please also check the Late Fee box and include an additional \$50. The fee for re-registration is \$60; a \$50 late fee may also apply. Contact the Charities Program to confirm the appropriate fee amount.

Check the Expedited Service box to request priority processing within two working days of receipt (or as soon thereafter as possible); an additional \$50 fee applies.

Section 1: Enter the full name of the organization on the line provided. Name use restrictions may apply; please refer to RCW 19.09.100(9) & (10) and RCW 19.09.230.

Enter the organization’s mailing address on the lines provided. If the mailing address is in “care of” a law firm or other entity, please include “c/o” prior to the name and address of the firm or other entity. If a Private Mail Box is provided in the Mailing Address field, it must be identified as such by including the acronym “PMB” followed by the box number. A “Private Mail Box” is a mail delivery designation for addresses associated with a commercial mail receiving agency (e.g. Mailboxes Etc.).

A telephone number is required. If the organization does not have a telephone number, please enter a contact number. If the organization has an email and/or web address, please enter them on the lines provided.

Check the box indicating if the organization would like to receive renewal reminders by email; if checked, an email address must be reported in the Email field.

Enter the organization’s street address on the lines provided. If street and mailing addresses are the same and the organization does not use a PO Box or PMB, it can check the box in lieu of completing the street address fields. If the organization is located in Washington State, enter the County of its physical location.

Alternate Address(s): If the organization, or a commercial fundraiser operating on its behalf, uses any other mailing, street, electronic or internet address(s) (*excluding those already listed in Section 1*) to conduct solicitations in Washington State, then you must enclose a list of the other address(s) used.

Section 2: If the organization is structured as a Nonprofit Corporation in Washington State or another state, indicate this by checking the appropriate box and provide a Unified Business Identifier (UBI) if incorporated in WA. “Foreign” refers to an entity that is incorporated in a state other than WA. If the organization is not structured as a corporation (e.g. Association, Trust, etc.) or does not have a legal structure, check “Other”.

If the organization is a subordinate under a central organization, do not provide the central organization’s structure in Section 2. Do not submit a photocopy of the organization’s governing document or by-laws with this form.

Section 3: Enter the Federal EIN (aka FEIN, taxpayer ID number) assigned to the organization by the Internal Revenue Service. If the organization falls under a central organization’s IRS group exemption, do not provide the central organization’s Federal EIN in this field.

Check the “Yes” box if the organization has been granted federal tax-exempt status by the IRS. If the organization has not applied, and has no plans to apply, for tax-exempt status, check “No.” If the organization has applied for tax-exempt status and is awaiting the IRS’ decision, check “Applied”. Select “Will Apply” if the organization has plans to apply, but has not yet done so. Select “Revoked” if the organization’s federal tax-exempt status was revoked by the IRS. Select “Group” if the organization is included under a central or superior organization’s IRS group tax exemption.

Indicate the type of exemption by entering the section of the Internal Revenue Code under which federal tax-exempt status was granted on the line provided (e.g. 3, 4, etc.). If tax-exempt status was granted under a code other than 501c, describe it on the line provided.

If Federal Tax-Exempt Status has been Granted or Changed: If the organization has been granted federal tax-exempt status, or its status has changed, since its last filing with the Charities Program, enclose a copy of its IRS *Determination Letter* documenting the change with this form. If Group Exempt, a copy of the central/superior organization’s IRS

Section 3, continued:

Determination Letter and a letter from the central/superior organization confirming its relationship with your organization must be submitted with this form.

Automatic Exemptions: If the organization is exempt from federal tax, but is not required to apply for a ruling/determination letter from the IRS, check the appropriate box indicating the reason.

Section 4: List any Also Known As names the organization uses to solicit contributions in WA on the lines provided; these may include acronyms, DBAs, abbreviations, program names, etc. Attach an additional sheet if needed. Name use restrictions may apply; please refer to RCW 19.09.100(9) & (10) and RCW 19.09.230. Do not list the name of any other charitable organization as an AKA even if they are under your supervision or control. Entities with a separate existence for legal or tax purposes must register independently.

Section 5: Briefly (*100 words or less*) describe the purpose of the organization on the lines provided. If necessary, enclose an additional sheet.

Section 6 – New Entities and/or First Time Filers Only:

1. If the organization checked the "Yes" box in Section 3 indicating that IRS federal tax-exempt status has been granted, a photocopy of its IRS *Determination Letter* must be submitted with this form. If the organization checked the "Group" box in Section 3 indicating it is included under a central or superior organization's group tax exemption, a copy of the central/superior organization's IRS *Determination Letter* and a letter from the central/superior organization confirming its relationship with your organization must be submitted with this form.

2. If the organization is newly formed and has not yet completed its first accounting year, enter the full, projected end date of its first accounting year (partial dates will not be accepted).

An "accounting year" is twelve consecutive months in duration; it generally begins on the first day of a month and ends on the last day of a month.

Section 7 – SOLICITATION REPORT:

The questions in this section pertain to the organization's preceding (most recently completed) accounting year.

Enter the full begin and end dates of the organization's preceding accounting year on the lines provided (partial dates will not be accepted). **Complete lines 1 through 7, regardless of whether or not a federal return was filed with the IRS.** Actual, gross figures are required; round to the nearest dollar; net figures or estimates will not be accepted. **Do not leave any lines blank** – enter zero if the organization does not have any financial information to report for a specific line item.

If the organization's accounting year has changed, please contact the Charities Program for additional instructions prior to submitting this form.

GUIDELINES AVAILABLE: Suggested guidelines for completing the Solicitation Report using line items from the organization's IRS federal return can be obtained at <http://www.sos.wa.gov/assets/charities/Sol-Report-guidelines-for-990-990EZ-990PF.pdf> or by contacting the Charities Program directly.

1. Enter the organization's gross beginning assets.

2. Enter the gross dollar value of all contributions received from solicitations.

"Solicitations" include, but are not limited to, special events, sales of inventory, and amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer.

3. Enter the gross dollar value of revenue from all other sources (not the result of a solicitation).

4. Enter the **total** dollar value of gross receipts. **(Line 4 is the sum of lines 2 and 3)**

"Gross receipts" include, but are not limited to, contributions, gross revenue from special events, sales of inventory, goods or services (including tickets to events), all other revenue from solicitations, and amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer, regardless of custody of funds.

5. Enter the gross dollar value of expenditures used directly for charitable program services. Payments to affiliates may be included if costs involved are not connected with the administrative or fundraising functions of the reporting organization.

6. Enter the **total** gross dollar value of all expenditures (program service, administrative and fundraising). This includes, but is not limited to, amounts expended for charitable program services, administration, and fundraising costs incurred by the charitable organization or a commercial fundraiser or fundraising counsel operating on its behalf, and amounts paid to or retained by a commercial fundraiser or fundraising counsel. **Note: Line 6 should not be less than line 5.**

Section 7 – SOLICITATION REPORT, continued:

“Administrative and fundraising” costs include, but are not limited to, the following expenses if not directly related to program services: salaries, wages, compensation, legal, accounting, occupancy, equipment costs, printing and publications, telephone, postage, supplies, travel, meetings, fees for services (including fundraising consultation), and cost of goods or inventory sold.

7. Enter gross ending assets.

Solicitation Comments: The organization may provide additional information or an explanation regarding the figures reported above by entering “Solicitation Comments” on the lines provided (optional). Attach and label additional sheet if needed.

Type of Solicitations Conducted: Check the box indicating if the organization solicited or collected contributions in WA during the preceding accounting year. If “Yes”, check the types of solicitations conducted by the organization (or a commercial fundraiser operating on its behalf). If the organization uses a solicitation type that is not listed, please describe it on the “Other” line provided.

States List: Is the organization registered to fundraise in other states besides of Washington State? If so, attach a list of the states where the organization is registered to fundraise.

Section 8: Enter the names and contact information of the officers or persons currently accepting responsibility for the organization. Persons responsible may include the organization’s officers, members of its Board or persons serving these functions, regardless of title. Attach and label additional sheet if needed.

Legal Actions: Has the charitable organization or any individual in its registration been subject to any legal action in which a judgment or final order was entered, or action is currently pending? If so, please attach a list of legal actions, including the court or other forum, case number, title of legal action, and date of each action.

“Legal Actions” include any administrative or judicial proceedings alleging that the entity has failed to comply with these rules, chapter 19.09 RCW, or state or Federal laws pertaining to taxation, revenue, charitable solicitation, or record-keeping, whether such action has been instituted by a public agency or a private person or entity.

Section 9: Indicate if the organization pays any officers or employees. If no officers or employees are compensated, check “No” box. *Compensation includes, but is not limited to, full-time and part-time employment.* If the “Yes” box is checked, enter the names of the organization’s three officers or employees (or a combination thereof) currently receiving the greatest compensation (highest paid). If less than three persons are compensated, enter “N/A” on the appropriate line(s). Check the boxes indicating if the organization pays any *other* person(s) besides officers or employees and, if so, whether they’re paid to solicit or collect contributions in WA.

Section 10: Enter the name of the person and/or entity that prepares, reviews or audits the financial information the organization reported in Section 7.

Section 11: Check the box indicating if the organization uses one or more commercial fundraisers to solicit contributions in WA. If “Yes”, enter the information requested in this section for each contracted and sub-contracted commercial fundraiser used. Attach and label additional sheet if needed. Do not submit photocopies of fundraising contracts with this form.

Section 12/Signature: A signature and date are required. This form may be signed by the organization’s President, Treasurer or a comparable officer. In the absence of officers, a person responsible for the organization may sign. By signing this form, the applicant affirms that the statements in Section 12 are true and correct and that its governing body or committee has reviewed and accepted the financial information provided in Section 7.

Combined Fund Drive: Select up to three service categories and check the appropriate certification boxes if the organization wishes to participate in the Washington State Combined Fund Drive. Participation is optional.

Submissions are Subject to Public Review: Do not include social security numbers or other personal identifiers, bank account information or statements with this form or its attachments.

Please do not enclose a copy of the organization’s IRS Form 990, 990PF, 990EZ or audited financial statements.

FEES: The initial filing fee is \$60.00. Renewals are \$40.00. Re-registration following file closure is \$60.00. Make checks or money orders payable to “Secretary of State.” All fees are non-refundable. If **Expedited Service** is requested, include an additional \$50.00 and write the word “**EXPEDITE**” in large, bold letters on the outside of the envelope.