

Important Notice
Amendments to the Charitable Solicitations and Trust Regulations, WAC 434-120
Effective January 17, 2009

As a result of the 2007 legislative amendments to the Charitable Solicitations Act, Chapter 19.09 RCW, the Charities regulations to enact the revised law required modification.

With assistance from the Charities Advisory Council and other stakeholders, proposed regulations were developed and adopted through the administrative process. Following a public hearing November 25, 2008, the proposed amendments to Washington Administrative Code (WAC) 434-120 were filed with the Washington State Code Reviser December 17, 2008.

The amended regulations become effective January 17, 2009.

Most of the changes are general in nature and considered “housekeeping” amendments that will not impact the current registration or renewal processes. However, one significant change is the tiered financial reporting requirements, WAC 434-120-107 Audited financial report—tiered reporting requirements. This section of the amended regulations becomes effective January 1, 2010, and will affect the registration and renewal process of charitable organizations with:

- “More than one million dollars in annual gross revenue averaged over the last three fiscal years”

OR

- “More than three million dollars in annual gross revenue averaged over the last three fiscal years”

If a charitable organization falls into one of the “tiers” above, the revised regulations require the organization to provide additional information with its registration. Please review the revised Charities regulations for specific information. WAC 434-120 is available online at <http://www.secstate.wa.gov/charities/>.

If you require additional information, contact the Charities Program at charities@secstate.wa.gov or toll free at 800-332-4483.