



INSTRUCTIONS: CHARITABLE TRUST REGISTRATION RCW 11.110

Purpose: A registration is for an organization that has not been registered with the Charities Program.

Unless otherwise specified, all questions should be answered in the present tense, with current information.

Attachments: All attachments **must** be clearly labeled with the section number to which they correspond. **If renewing or re-registering include the registration number on each page of the form and attachments.**

General Instructions: Use dark ink only. Complete the entire form and enter all requested information in the fields provided. At our website www.sos.wa.gov/charities a fillable .pdf version of this form is available or you can file online at www.ccfs.sos.wa.gov

Mail: Send completed form and payment to the address listed above.

Payment: Make checks or money orders payable to "Secretary of State." Checks cannot be back dated more than 60 days from the date the check is received.

Fees: The filing fee for a Trust Registration is \$25.00

Expedited Service: If expedited service is requested, an *additional* \$50 must be added to the filing fee. Check the box indicating expedited service on page one.

ALL FILING FEES ARE NON-REFUNDABLE. ALL DOCUMENTS ARE PUBLIC RECORD

(1) Organization Name: Provide the organization's name. The name must match what is listed in the document that established the trust, commonly referred to as the Trust Instrument. If the Trust was established by Articles of Incorporation with the Secretary of State Corporations Division, then the name **must** match what is currently recorded under the UBI number (9 digit Unified Business Identifier). This information can be obtained by conducting an online search at <https://www.sos.wa.gov/corps> using the "Business search". **If the organization name does not match the Trust Instrument the form will be returned for correction.**

(2) Mixed Trust: Select "Yes" or "No". A mixed Trust is a private and charitable trust combined.

(3) FEIN (Federal Employer Identification Number): Provide the organization's FEIN. If the organization does not have a FEIN you can apply at <https://www.irs.gov/> **A FEIN is required for registration with the Charities Program.**

(4) Trust Instrument: Select **one** type of Trust Instrument, the Instrument **must** be attached when submitting this form.

- **Articles of Incorporation:** the **UBI number and Jurisdiction are required**. Please list the name of the corporation as recorded with our office and the date of incorporation.
 - **UBI Number:** a 9-digit number issued by several state agencies and allows you to do business in Washington State.
 - **Jurisdiction:** Home state or country under whose law the organic documents are filed.
- **Trust Agreement:** provide the name as recorded in the Trust Instrument and the date the agreement was established.

- **Other Governing Documents:** provide the document type, name as recorded on the document, and the date the document was established.
- **Last Will & Testament:** provide the name as recorded in the Trust Instrument and the date the last will and testament was established.
- **Probate order:** provide the name as recorded in the Trust Instrument, the county where the trust instrument is probated, the probate number, and the probate date.

(5) Trust Beneficiary: If necessary, the Trust's charitable beneficiaries can be listed. Provide the name and address of the charitable organization that the Trust designates as a beneficiary. If there are more than two beneficiaries you may attach an additional page. The attachment must be labeled "5 - Trust Beneficiary".

(6) Federal Tax Exempt Status: Select "Yes" or "No". If "Yes", select the type of Federal Tax Exempt Status.

- If **115(1), 170(c)(1), or 501(c)(1-27)**, provide the organization's most recent IRS determination letter.
- If **Group Exemption**, a letter from the central organization confirming its relationship with the registering organization is required.
- If **Church/Church Affiliated, Government Entity, or Annual gross receipts normally \$5,000 or less**, then automatic exemption applies.

Include the organization's most recent IRS determination letter. If a determination letter has not yet been received an Amendment can be filed to provide the IRS determination letter.

(7) Charitable Purpose of the Organization: Provide the organization's charitable purpose. Additional pages may be attached. The attachment must be labeled "7 – Charitable Purpose".

(8) Organization's contact information:

- Organization's email, phone number, and website:** Provide the required organization's email address and phone number. If applicable provide the organization's website. **The email address will receive the same notices sent to the organization's mailing address.**
- Organization's address:** Provide the required mailing address and street address.
 - The **county** is required if the street address is in Washington State.
 - Select "**Yes**" if the street address is the same as the mailing address if the mailing address is **NOT** a PO Box or PMB.
 - If the mailing address is a PO Box or PMB or the organization does not have a physical street address, the zip, city, and state are required in the street address section. **If the zip, city, and state is WA State, the county is required.**

(9) Organization's Financial Information: An "accounting year" is twelve consecutive months in duration; it generally begins on the first day of the first month and ends on the last day of the twelfth month.

- If the organization has not submitted a Federal Tax return provide the First Accounting year end date and the organization's Beginning Gross Assets.
- If the organization submitted a Federal Tax return to the IRS select "**Yes**" then select the type of Federal Tax return that was submitted and provide the accounting year below and complete all financial fields in the Financial Report. All financial fields **must** be completed. If there is no financial information for a specific line write "0" or a line through that field. If any financial fields are left blank, the filing will be returned.

Note: The organization's tax documents **must** be attached when reporting financial figures.

Financial Report Instructions: This office is not authorized to provide legal, financial, or tax advice such as what line items from the organization's tax document to pull numbers from. However, it is our policy to be as helpful as we can be and provide general information when possible. Below are general instructions for completing the financial report section for those registered as a Charitable Trust.

- **Beginning gross assets:** Enter the organization's gross beginning assets. Gross means *the total or whole amount of something*, whereas net means what remains from the whole after certain deductions are made.
- **Total Revenue:** Enter the gross dollar value of the organization's revenue from all sources.
- **Grants, Contributions and Program Services:** Enter the gross dollar value of the organization's expenditures to grants issued, contributions made, and program services expenses.
- **Compensation officer/directors/trustees:** Enter the gross dollar value paid in compensation from the organization to its officers, directors, and/or trustees.
- **Total Expenses:** Enter the **total** gross dollar value from **all** expenditures (grants, contributions, program services, compensation, and administrative costs).
- **Ending gross assets:** Enter gross ending assets. Gross means *the total or whole amount of something*, whereas net means what remains from the whole after certain deductions are made.

(10) Officers, Directors, Trustees: A minimum of one officer, director, or trustee must be listed.

- If the person's address and phone number are the same as the organization's mailing address select the box at the top of this section. If the box is selected, only the **full name and title of each person is required**.
- If the person's address and phone are not the same as the organization's mailing address leave the box unselected and provide each person's address and phone number. If there are more than three persons, the organization may attach an additional page. The attachment must be labeled "10 – Officers, Directors, Trustees". Indicate if providing an attachment by selecting "Yes" or "No" at the bottom of this section. **The attached list must include the above information if the box at the top of section 10 is left unselected.**

(11) Organization's Financial Preparer: Only one section may be selected and completed.

- **Business:** Select if a business prepared the organization's financials and provide the business's name, the representative's full name and title, and the address for the business.
- **Individual:** Select if an Individual prepared the organization's financials and provide the person's full name, title, and address.

(12) Organization's Legal Information: Legal Actions include any **administrative** or **judicial** proceedings alleging that the organization or any individual in its registration has failed to comply with these rules, RCW 11.110, or state or Federal laws pertaining to taxation, revenue, or record-keeping, whether such action has been instituted by a public agency or a private person or business.

- If adding legal information, provide the Court (Jurisdiction), Case #, Title of legal action, and Date of legal action. The court documentation must be submitted with the form.
- If reporting more than one legal action, submit an attachment listing the legal action(s) in the same format and include the court documentation. Attachment must be clearly labeled "12 – Legal Information"

(13) Return Address for this Filing: If provided, the confirmation regarding this specific filing will be sent to this address, in addition to the organization's mailing address.

(14) Postal Mail Opt-In: Check this box if the organization wants to receive notifications by postal mail. If checked future notifications will be sent by postal mail to the organization's mailing address.

(15) Signature: The signature, printed name and title, the signature date, and a contact number are required. The form may be signed by the organization's Trustee, or if the Trustee is a corporation then the Corporate Office or Employee responsible for the Trust, or the legal business or individual legally representing the Trust. WAC 434-120-310.

Trust Directory: Optional

- If the organization does not want to participate in the trust directory do not include this page with your filing.
- If the organization wants to participate in the trust directory, which is a report that is made public on our website, complete this page in its entirety and include in your filing.

If you have questions, need assistance, or would like to provide feedback, visit the Charities Division website at sos.wa.gov/charities email charities@sos.wa.gov by phone at 360-725-0377 or visit our website for a chat option with a representative.



WASHINGTON
Secretary of State

Corporations & Charities Division

Contact Information
Tel: 360.725.0377
www.sos.wa.gov/corps

Physical/Overnight address: 801 Capitol Way S Olympia, WA 98501-1226

Mailing Address: PO Box 40234 Olympia, WA 98504-0234

This Box For Office Use Only

Initial Registration: \$25 new registration number is issued

To Expedite Filing, Add \$50

CHARITABLE TRUST INITIAL REGISTRATION

All fields required unless otherwise specified

Registration # _____

ORGANIZATION INFORMATION:

(1) Organization Name: *Must match the name provided on the trust instrument*

(2) Is this a Mixed Trust: (Check one) Yes No *a mixed trust is a private and a charitable trust combined*

(3) Federal EIN/Tax ID Number: (Nine digits) _____

(4) ESTABLISHMENT OF TRUST: Make one selection below and complete the information. The Trust Instrument must be attached

Articles of Incorporation & Bylaws (UBI/Jurisdiction Required):

Name of Corporation: _____ Date of Incorporation: _____

UBI #: _____ Jurisdiction: _____ State or Country of formation/incorporation.

Trust Agreement (UBI/Jurisdiction optional):

Trust Agreement: _____ Date of Establishment: _____

Other Governing Documents (UBI/Jurisdiction optional):

Document Type & Name: _____ Date of Establishment: _____

Last Will & Testament (UBI/Jurisdiction optional):

Inter Vivos of: _____ Date of Establishment: _____

Probate Order (UBI/Jurisdiction optional):

Estate of: _____ County Probated: _____

Probate Number: _____ Probate Date: _____

(5) Trust Beneficiary: Name and address of the **Charity(s)** that the trust designates as beneficiary (*optional*)
If necessary attach an additional sheet. Attachment must be clearly labeled "5 - Trust Beneficiary"

Organization Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Organization Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Registration # _____

(6) FEDERAL TAX EXEMPT STATUS:

Does the organization have a Federal Tax Exempt Status: (Check one) Yes No

If Yes, **one** selection **must** be made below. Attach the organization's most recent IRS determination letter.

(Check one) 115(1) 170(c)(1) 501(c) (1-27 only) _____ **Group Exemption** if group exempt see instructions for additional attachments that are required.

If the organization is one of the following , then automatic exemption applies and an IRS Determination letter is not required. **Select exemption reason below.**

Church/Church Affiliated Government Entity Annual gross receipts normally \$5,000 or less

(7) CHARITABLE PURPOSE OF THE ORGANIZATION:

(8) ORGANIZATION'S CONTACT INFORMATION:

Organization Email: _____ Organization Phone Number: _____
Organization Website: *(optional)* _____

Is the mailing or street address located in WA? (Check one) Yes No

If Yes, please provide County: _____

Is the Street Address the same as the Mailing Address? *Only if mailing address is NOT a PO Box or PMB*
(Check one) Yes No

If Mailing address is a PO Box or PMB and there is no physical address, please provide the Zip, City, and State under the Organization Street Address including the county if State is WA.

Organization Mailing Address	Organization Street Address (Must be a physical address; No PO Box or PMB)
Address: _____	Address: _____
Zip: _____ City: _____	Zip: _____ City: _____
State: _____ Country: _____	State: _____ Country: _____

Registration # _____

(9) ORGANIZATION'S FINANCIAL INFORMATION

Did the organization submit a Federal Tax return to the IRS for the fiscal/accounting year reported?

(Check one) Yes No

If Yes, Check the type of tax return filed and complete the financial report below by providing the accounting year and financial information: 990 990EZ 990PF 990N Other **the tax form must be attached**

If No, Provide the First Accounting Year End Date and Beginning Gross Assets then continue to page 4:

First Accounting Year End Date: (mm/dd/yyyy) _____

Beginning Gross Assets: _____

FINANCIAL REPORT FOR PRECEDING, COMPLETED ACCOUNTING YEAR

ALL below financial fields must be completed. Enter zero if the organization does not have any financial information to report for a specific field. The organization's form 990 or other tax form **MUST** be enclosed.

Organization's Accounting Year Begin Date

Organization's Accounting Year End Date

(mm/dd/yyyy)

(mm/dd/yyyy)

1. Beginning Gross Assets: \$ _____

2. Total Revenue: \$ _____

3. Grants, Contributions and Program Services: \$ _____

4. Compensation officer/directors/trustees: \$ _____

5. Total Expenses: \$ _____

6. Ending Gross Assets: \$ _____

Registration # _____

(10) OFFICERS, DIRECTORS, TRUSTEES:

Check if address and phone number for the individual(s) listed is the same as the information reported in the Organization's Mailing Address Information on page 2. *If checked, only the individual's name and title must be reported*

Name: _____ Title: _____ Phone: _____

Address: _____ City: _____ State: _____ Zip: _____

Name: _____ Title: _____ Phone: _____

Address: _____ City: _____ State: _____ Zip: _____

Name: _____ Title: _____ Phone: _____

Address: _____ City: _____ State: _____ Zip: _____

Are additional officers attached? (Check one) Yes No

If Yes, attachment must be clearly labeled "10 - Officers, Directors, Trustees"

(11) ORGANIZATION'S FINANCIAL PREPARER: Required if the Financial Report on page 3 has been completed.

Person or Business that prepares, reviews, or audits financial information, if any, or person or business that completed the financial report.

Check one and complete the corresponding section.

Business - Business's Name: _____

Representative's Name: _____ Title: _____

Address: _____ City: _____ State: _____ Zip: _____

Individual - Name: _____ Title: _____

Address: _____ City: _____ State: _____ Zip: _____

(12) ORGANIZATION'S LEGAL INFORMATION:

Has the organization or any individual in its registration been subject to any legal action in which a judgment or final order was entered within the last 10 years, or action is currently pending?

(Check one) Yes No

If Yes, please complete the below fields and the court documentation for each instance listed **must** be attached.

Court (Jurisdiction): _____ Case Number: _____

Title of Legal Action: _____ Date of Legal Action: _____

"Legal Actions" include any administrative or judicial proceedings alleging that the business has failed to comply with these rules, RCW 11.110, or state or Federal laws pertaining to taxation, revenue, or record - keeping, whether such action has been instituted by a public agency or a private person or business.

Registration # _____

TRUST DIRECTORY (Optional)

Only complete this page if the organization chooses to be included in the Washington Charitable Trust Directory

Type of organization (please select one): Grantmaker Grantseeker Both Grantmaker/Grantseeker

Contact person name: _____

Phone number: _____

PURPOSE CODES: *Please note that Purpose Codes are adopted from the National Taxonomy of Exempt Organizations (NTEE).

Check up to **three (3)** of the following Purpose Codes to describe the organization's activities:

- | | | |
|---|--|---|
| <input type="checkbox"/> Arts, culture, humanities | <input type="checkbox"/> Employment/jobs | <input type="checkbox"/> Community improvement/
development |
| <input type="checkbox"/> Educational institutions & related
activities | <input type="checkbox"/> Food, nutrition, agriculture | <input type="checkbox"/> Philanthropy & volunteerism |
| <input type="checkbox"/> Environmental quality, protection | <input type="checkbox"/> Housing/shelter | <input type="checkbox"/> Science |
| <input type="checkbox"/> Animal-related activities | <input type="checkbox"/> Public safety/disaster
preparedness & relief | <input type="checkbox"/> Social sciences |
| <input type="checkbox"/> Health - general & rehabilitative | <input type="checkbox"/> Recreation, leisure, sports,
athletics | <input type="checkbox"/> Public affairs/society benefit |
| <input type="checkbox"/> Mental health, crisis intervention | <input type="checkbox"/> Youth development | <input type="checkbox"/> Religion/spiritual development |
| <input type="checkbox"/> Disease/disorder/medical disciplines
(multipurpose) | <input type="checkbox"/> Human service - other
multipurpose | <input type="checkbox"/> Mutual membership benefit
organizations |
| <input type="checkbox"/> Medical research | <input type="checkbox"/> International | <input type="checkbox"/> Unknown, unclassifiable |
| <input type="checkbox"/> Public Protection: crime/courts/
legal services | <input type="checkbox"/> Civil rights/civil liberties | |
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BELOW FOR GRANTMAKERS ONLY

Does the organization accept unsolicited applications? (Check one) Yes No

Grants are made to: (Check all that apply) 501 (c)(3) organizations Other organizations Individuals

Average grant size: (Check one) \$5000 or below \$5,001 - \$10,000 \$10,001 - \$25,000 \$25,001 - \$50,000
 \$50,001 or above

Geographic service area (Check all that apply) Washington State Pacific Northwest United States

Local (describe) _____

Other (describe) _____

Suggested initial approach for grant seekers: (Check all that apply) Letter Request information packet

Telephone call Do not call

Email _____

Other _____
