

INSTRUCTIONS – AMENDMENT (Charitable Organization and/or Combined Fund Drive)

IMPORTANT NOTE: The Amendment form should only be used for the following reasons:

- 1) To report changes to registration or financial information that has already been filed;
- 2) To report a change of accounting year and/or provide financial information for a short accounting year following a change of accounting year
- 3) To request that registration be closed and/or provide a Final (financial) Report following registration closure

Do not submit the Amendment form in lieu of a 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 reason(s) for submission. 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 & 3. Your registration number can be obtained by conducting an online search at <http://www.sos.wa.gov/charities/search.aspx>

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. If reporting a name change, provide the organization’s former name on the line indicated. Name use restrictions may apply please refer to RCW 19.09.100(9) & (10) and RCW 19.09.230.

Section 2: Describe the registration and/or financial information that changed on the lines provided. Your description should state what changes to the organization’s registration (e.g. organization name, mailing or street address, telephone number, etc.) or financial information are needed. Be specific.

If reporting a change of accounting year, check the “Yes” box, provide the organization’s new accounting year end date and the effective date of the change. The organization may use Section 4 of this form to report financial information for its short (transition) accounting year; if so, proceed to Section 4.

Section 3: Indicate if the organization wishes to voluntarily close its registration by checking one of the boxes. If Yes is checked, select the reason why registration is not required and provide the effective date. Enter a mailing address in Section 2 where the Charities Program can mail a letter confirming closure. If providing a Final (financial) Report following file closure, proceed to Section 4. If not, proceed to Section 5.

Section 4 – SOLICITATION REPORT:

Enter the full begin and end dates of the accounting year being reported on the lines provided (partial dates will not be accepted). Indicate if the financial data being reported is a Final Report following voluntary registration closure by checking the appropriate box. **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.

GUIDELINES AVAILABLE: If the organization filed an IRS Form 990, 990EZ or 990PF for the accounting year being reported, suggested guidelines for completing the Solicitation Report using line items from the 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)**

Section 4 – SOLICITATION REPORT, continued:

“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.

“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.

Note: Line 6 should not be less than line 5.

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).

Section 5: 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 5 are correct and that its governing body or committee has reviewed and accepted the financial information provided in Section 4.

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.

If **Expedited Service** is requested, include an additional \$50.00 fee and write the word “**EXPEDITE**” in large, bold letters on the outside of the envelope. Make checks or money orders payable to “Secretary of State.” All fees are non-refundable.

Mail completed forms and payment to: Secretary of State, Charities Program PO Box 40234 Olympia, WA 98504-0234
For overnight/express mail carriers use: Secretary of State, Charities Program 801 Capitol Way S Olympia, WA 98501

Please contact the Charities Program at charities@sos.wa.gov or 360-725-0378 if you have any questions or need assistance.