STATE OF WASHINGTON
SECRETARY OF STATE

Charitable Solicitations RCW 19.09

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REASON(S) FOR SUBMISSION: *(check all boxes that apply)*

☐ Change of registration information (non-financial)

☐ Change of previously-submitted financial information

☐ FINAL financial report upon file closure

☐ **Expedited Service** - If checked, enclose $50 *(optional)*

REGISTRATION NUMBER: *(1-5 digits)* _____

Need your registration number?
Search http://www.sos.wa.gov/charities/search.aspx

AMENDMENT (CHARITABLE ORGANIZATION)

Complete entire form or type "N/A" if not applicable and check boxes where indicated.

SECTION 1

LEGAL NAME OF THE CHARITABLE ORGANIZATION:

_____

SECTION 2 – CHANGE OF REGISTRATION INFORMATION (NON-FINANCIAL)

Describe the change(s) of information reported below:

_____

_____

_____

_____

_____

(Enclose additional sheet if needed)

ENCLOSURE (OPTIONAL):

Enclose supporting documentation concerning change(s), if applicable. DO NOT staple or bind enclosures.

(Organizations that are not reporting financial information: Skip sections 3A, 3B & 3C, and proceed to Section 4)

SECTION 3 – CHANGE OF FINANCIAL INFORMATION OR FINAL REPORT

Describe the change(s) to financial information reported below:

_____

_____

(Enclose additional sheet if needed)

Is this a Final Report upon termination of fundraising activities in WA State? *(check one)* ☐ YES ☐ NO

(Proceed to Sections 3A, 3B & 3C)

SECTION 3A

DID THE ORGANIZATION FILE AN IRS FEDERAL RETURN FOR THE ACCT YEAR BEING REPORTED?

☐ **YES**, CHECK TYPE

☐ FORM 990 ☐ FORM 990EZ ☐ FORM 990PF ☐ FORM 990-N (e-Postcard)

☐ **NO**, CHECK REASON

☐ CHURCH / CHURCH AFFILIATED ☐ GOVERNMENT ☐ ORGANIZATION NOT TAX EXEMPT

☐ ANNUAL GROSS RECEIPTS LESS THAN $25,000 ☐ COVERED UNDER GROUP RETURN

HAS AN AMENDED FEDERAL RETURN BEEN SUBMITTED TO THE IRS FOR THE YEAR REPORTED?

☐ YES ☐ NO

REQUIRED ENCLOSURE FOR ACCT YEAR REPORTED:

Enclose a **complete** copy of the original, or amended if any, IRS federal return (e.g. 990, 990EZ or 990PF) that the organization filed with the IRS for the accounting year reported. Include all applicable Schedules and attachments, except Schedule B/contributors list. A copy of the Form 990-N (e-Postcard) is not required. **Do not** enclose bank statements or annual reports. **Do not staple or bind** federal return or its attachments.

If the organization's IRS federal return is not finished yet, please contact the Charities Program for instructions.

TIP: Before completing Section 3B below, please review the Suggested Guidelines at www.sos.wa.gov/_assets/charities/SolReportguidelinesfor990990EZ990PF.pdf

SECTION 3B *(REQUIRED)*

SOLICITATION REPORT FOR ACCOUNTING YEAR REPORTED: *(see instructions)*

BEGINNING DATE OF FISCAL / ACCT YEAR *(mm/dd/yyyy)* _____

ENDING DATE OF FISCAL / ACCT YEAR *(mm/dd/yyyy)* _____

1. GROSS DOLLAR VALUE OF ALL CONTRIBUTIONS FROM SOLICITATIONS $_____
2. GROSS DOLLAR VALUE OF REVENUE FROM ALL OTHER SOURCES + $_____
3. **TOTAL** DOLLAR VALUE OF GROSS RECEIPTS = **$**_____
4. GROSS DOLLAR VALUE OF EXPENDITURES FOR PROGRAM SERVICES $_____
5. GROSS DOLLAR VALUE OF EXPENDITURES FOR ADMIN AND FUNDRAISING + $_____
6. **TOTAL** GROSS DOLLAR VALUE OF PROGRAM SERVICES, ADMINISTRATION AND FUNDRAISING EXPENDITURES = **$**_____
7. BEGINNING GROSS ASSETS $_____
8. ENDING GROSS ASSETS $_____

(OPTIONAL) SOLICITATION COMMENTS *(if necessary, enclose additional sheet)*

_____

SECTION 3C

TIERED FINANCIAL REPORTING REQUIREMENTS: *(see instructions)*

THE ORGANIZATION'S ANNUAL GROSS REVENUE AVERAGED OVER LAST THREE ACCT YEARS IS ***(check one)***

☐ TIER 1: ONE (1) MILLION DOLLARS OR LESS - If checked, enclose copy of the organization's IRS federal return for accounting year reported.

☐ TIER 2: OVER ONE (1) MILLION DOLLARS AND UP TO (3) MILLION DOLLARS - If checked, was the organization's federal return for the accounting year reported prepared by a CPA or other professional? *(check one)*

☐ YES - If yes, enclose a complete copy of the organization's IRS federal return, prepared by a CPA or other professional, for the accounting year reported.

☐ NO - If no, enclose the organization's **unbound**, audited financial statements, prepared by an independent Certified Public Accountant (CPA) or government auditing agency (if applicable), for the accounting year reported.

☐ TIER 3: OVER THREE (3) MILLION DOLLARS - If checked, did the organization receive $500,000 or less in cash contributions averaged over the last three accounting years? *(check one)*

☐ YES (*see instructions)*

☐ NO - If no, enclose the organization's **unbound**, audited financial statements, prepared by an independent Certified Public Accountant (CPA), for the accounting year reported.

SECTION 4

SIGNATURE:

By signing this Amendment form, the applicant (a) certifies that the information contained in the form, and its enclosures, are accurate and true to the best of the applicants knowledge; (b) irrevocably appoints the Secretary of State to receive process (notice of lawsuit) in non-criminal cases against the applicant, and under the conditions set out in RCW 19.09.305; and (c) certifies that neither the organization nor any of its officers, directors, and principals have been convicted of a crime involving charitable solicitations, nor been subject to a permanent injunction or administrative order under the Washington Consumer Protection Act (Chapter 19.86 RCW) in the past 10 years.

X _____	_____	_____	_____
Signature of Applicant	**Printed Name / Title**	**Date**	**Phone**

*This form must be **signed** and **dated** by the organization's President, Treasurer or a comparable officer (see instructions).*

ALL SUBMISSIONS ARE SUBJECT TO PUBLIC REVIEW

Make Expedited Service fee payable to: "*Secretary of State*"

Mail to: Secretary of State, Charities Program, PO Box 40234, 801 Capitol Way S Olympia, WA 98504-0234

INSTRUCTIONS – AMENDMENT (CHARITABLE ORGANIZATION)

General Instructions: Please access this form online, enter the requested information in the fields provided, print the completed form and mail it to the Charities Program. 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 (e.g. IRS federal return, audit). 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 (e.g. change of registration or financial information, final report upon termination of fundraising activities in WA). Enter the organization's registration number on the line provided. 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 submission or as soon thereafter as possible; a $50 fee applies.

Section 1: Enter the full, legal name of the organization on the line provided.

Section 2: Describe the registration information being changed on the lines provided. Report in Section 2 non-financial changes to the organization's registration information (e.g. organization name, mailing address, street address telephone number, etc.). Enclose supporting documentation if applicable. Do not staple or bind enclosures.

Section 3: Describe the financial information being changed on the lines provided. Report in Sections 3, 3A, 3B & 3C any changes to existing financial information that has already been filed by the Charities Program or "final" financial information upon termination of fundraising activities in WA State. Do not submit the Amendment form in lieu of a registration form.

Section 3A: The questions in this section pertain to the accounting year wherein the financial change(s) being reported occurred.

Check the appropriate boxes indicating if the organization filed a federal informational return with the IRS for the accounting year reported and, if so, what type of federal return was filed. If a federal return has not been filed, check the appropriate box indicating the reason. Indicate whether or not an amended federal return has been filed with the IRS for the accounting year reported.

REQUIRED ENCLOSURE: If the organization is required to file a federal informational return with the IRS for the accounting year reported, a complete photocopy of the original, or amended if any, IRS federal return (e.g. Form 990, 990-EZ or 990-PF) must be submitted with this form. A copy of the Form 990-N (e-Postcard) is not required. Include all applicable Schedules and attachments required by the IRS, except Schedule B / contributors list. Do not include social security numbers or other personal identifiers, bank account information or statements, or the organization's annual report with this form.

IMPORTANT NOTE: If an original or amended federal return is required, but has not yet been submitted to the IRS, please contact the Charities Program for additional instructions prior to submitting this form. If the organization is not required to file a federal return with the IRS for the accounting year reported, it will not be necessary to submit one to satisfy WA state reporting requirements.

Section 3B – SOLICITATION REPORT: Enter the full begin and end dates of the accounting year reported on the lines provided (partial dates will not be accepted). ***Complete lines 1 through 8, regardless of whether or not a federal return was filed with the IRS***. Actual, gross figures are required; 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.**

GUIDELINES AVAILABLE: If the organization filed an IRS Form 990, 990EZ or 990PF for the accounting year reported, suggested guidelines for completing the Solicitation Report using line items from the federal return can be obtained at www.sos.wa.gov/_assets/charities/SolReportguidelinesfor990990EZ990PF.pdf or by contacting the Charities Program directly.

1. Enter the gross dollar value of 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;

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

3. Enter the total dollar value of gross receipts. ***(Line 3 is the sum of lines 1 and 2)*** "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;

4. 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;

5. Enter the gross dollar value of expenditures used for administrative and fundraising, including 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;

6. Enter the gross dollar value of program service, administrative and fundraising expenditures. ***(Line 6 is the sum of lines 4 and 5)*** These total expenses include, but are not limited to, amounts paid to or retained by a commercial fundraiser or fundraising counsel, amounts expended for charitable program services, administrative services, fees for services, and fundraising costs incurred by the charitable organization;

7. Enter gross beginning assets; and

8. Enter gross ending assets

The organization may provide additional information or an explanation regarding the figures reported above by entering "Solicitation Comments" on the lines provided (optional).

NOTE: The organization's Board (or a committee thereof) is required to review and accept any financial information filed with the Secretary of State's Charities Program.

Section 3C: Check the box indicating the organization's annual gross revenue, averaged over the last three-year period is: one (1) million dollars or less (Tier 1); over one (1) million dollars and up to three (3) million dollars (Tier 2); or over three (3) million dollars (Tier 3). **Check one box only.** If averaged annual gross revenue is over one (1) million dollars and up to three million dollars, check the box indicating if the organization's federal return for the accounting year reported was prepared by a CPA or other professional. If averaged annual gross revenue is over three (3) million dollars, check the box indicating if the organization received $500,000 or less in cash contributions (3-year average). Based on the boxes checked, submit the following items with this form:

- Tier 1: One million dollars or less – Submit a complete copy of the organization's IRS federal return for the accounting year reported. If the organization is not required to file a federal return with the IRS, please indicate this by selecting the appropriate checkboxes in Section 6A.
- Tier 2: Over 1 million dollars and up to 3 million dollars – Submit a complete copy of the organization's IRS federal return, prepared by a CPA or other professional who normally prepares or reviews federal returns in the ordinary course of their business, for the financial year reported. If the federal return for the accounting year reported was **not** prepared by a CPA or other professional, the organization may instead submit an **unbound** copy of its audited financial statements prepared by an independent Certified Public Accountant (CPA) or, if a governmental agency, the applicable government auditing agency. If the organization is not required to file a federal return with the IRS, please indicate this by selecting the appropriate checkboxes in Section 6A.
- Tier 3: Over 3 million dollars – Submit a complete, **unbound** copy of the organization's audited financial statements, prepared by an independent Certified Public Accountant (CPA), for the financial year reported. If the organization meets the Tier 3 threshold but received $500,000 or less in cash contributions (3-year average), it may submit a Tier 2 item in lieu of the item described in Tier 3.

Section 4: 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.

If **Expedited Service** is requested, include a $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, 801 Capitol Way S Olympia, WA 98504-0234

Please contact the Charities Program at charities@sos.wa.gov or 360-725-0378 if you have any questions or need assistance; press menu option 0 for a Customer Service Representative.

Print Form