

SUGGESTED GUIDELINES TO COMPLETE THE SOLICITATION REPORT

DO NOT RETURN these guidelines with registration documents. Retain them for future reference.

This information is provided to organizations that file IRS Form 990, 990EZ or 990PF and need assistance when completing the Washington State Solicitation Report of the charitable solicitations registration documents. These are suggested guidelines only and may not apply to every organization or circumstance. Please be aware that State and Federal reporting requirements may differ. These suggested guidelines should not be interpreted as legal advice. If additional information is required as it relates to the reporting organization and its specific activities, please consult a tax professional.

SOLICITATION REPORT LINE ITEM (WA State)	IRS 990, 990EZ OR 990PF LINE ITEM (Federal)	
1. Beginning gross assets:	990 (2008 or newer)	From Part X, page eleven: enter line 16, column (A)
	990EZ	From Part II, page two: enter line item 25, column (A)
	990PF	From Part II, page two: enter line item 16, column (a)
2. The total gross dollar value of all contributions received from solicitations: "Solicitations" include, but are not limited to, special events, sale of inventory, and amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer.	990 (2008 or newer)	From Part VIII, page nine: enter the sum of line items 1h, column (A), 8a (box), 9a and 10a
	990EZ	From Part I, page one: enter the sum of line items 1, 6a and 7a
	990PF	From Part I, page one: enter the sum of line items 1, column (a) and 10a
3. The total gross dollar value of revenue from all other sources (not the result of a solicitation):	990 (2008 or newer)	From Part VIII, page nine, column (A): enter the sum of line items 2g, 3, 4, 5, 6d, 7d, and 11e
	990EZ	From Part I, page one: enter the sum of line items 2, 3, 4, 5c and 8
	990PF	From Part I, column (a), page one: enter the sum of line items 3, 4, 5a, 6a and 11
4. The total dollar value of gross receipts: "Gross receipts" include, but are not limited to, contributions, gross revenue from special events, sales of inventory, goods or services (including tickets to events), and all other revenue from solicitations, regardless of custody of funds. Amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer must be included in gross receipts on line 4.	990 (2008 or newer)	From Part VIII, page nine: enter the sum of line items 8b, 9b, 10b and 12, column (A)
	990EZ	From Part I, page one: enter the sum of line items 6b (box), 7b and 9
	990PF	From Part I, column (a) page one: enter the sum of line items 1, 3, 4, 5a, 6a, 10a and 11
5. The total gross dollar value of expenditures used directly for charitable program services: <i>Payments to affiliates may be included if costs involved are not connected with the administrative or fundraising functions of the reporting organization.</i>	990 (2008 or newer)	From Part IX, page ten: enter line item 25, column (B)
	990EZ	From Part III, page two: enter line item 32
	990PF	From Part I, page one: enter line item 25, column (a)
6. The total gross dollar value of program service, administrative and fundraising expenditures: Enter on line 6 the sum of the expenditures reported on lines 5 plus its administrative and fundraising expenses. This includes, but is not limited to, amounts paid to or retained by a commercial fundraiser or fundraising counsel, amounts expended for charitable program services, administrative expenses, fees for services, and fundraising costs incurred by the charitable organization.	990 (2008 or newer)	Enter the sum of line items 8b, 9b and 10b from Part VIII on page nine and line 25, column (A) from Part IX on page ten
	990EZ	From Part I, page one: enter the sum of line items 6b (box), 7b and 17
	990PF	From Part I, page one: enter the sum of line items 26, column (a) and 10b

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7. Ending gross assets:	990 (2008 or newer)	From Part X, page eleven: enter line 16, column (B)
	990EZ	From Part II, page two: enter line item 25, column (B)
	990PF	From Part II, page two: enter line item 16, column (b)

Additional Information:

Lines 2 & 3: Some organizations may opt to separate contributions, gifts and revenue resulting from federated campaigns and fundraising events from grants and other revenue that is not the result of a solicitation. If this is the case, the organization will not be able to use the Guidelines for lines 2 and 3 of the Solicitation Report. It will be necessary for the organization to use another method to determine which portion of the revenue reported resulted from a solicitation and which portion of the revenue originated from other sources.

Line 5: If the organization files an IRS Form 990 and is not required to complete Columns (B), (C), and (D) of the Statement of Functional Expenses, it will not be able to use the Guidelines for line 5 of the Solicitation Report. It will be necessary for the organization to use another method to determine program services expenditures.

If the organization files an IRS Form 990-EZ and does not complete line 32 in Part III on page two, it will not be able to use the Guidelines for line 5 of the Solicitation Report. It will be necessary for the organization to use another method to determine program services expenditures.

Solicitation Comment: If the organization deviates from the aforementioned guidelines, please provide an attachment explaining the reason for the deviation. This attachment should be clearly labeled “Solicitation Comment” and should be filed with the Charities Program registration form containing the financial information to which the comment relates.