



## Annual Report: Nonprofit Corporation and Nonprofit Professional Service Corporation – Online Instructions

**Purpose:** Instructions for submitting an Annual Report online. An Annual Report is due by the expiration date, which is last day of the month in which the business was first formed. An Annual Report may be filed within 180 days before the expiration date.

**Filing Fee:** The filing fee is \$60, unless the Nonprofit Corporation certifies that its gross revenue in the most recent fiscal year was less than \$500,000. If the certification is provided, then the filing fee is reduced to \$20.

If you experience any problems or have questions while using the online filing system, please contact the Corporations and Charities division using the information available on the Contact Us [page](#)

- Visit our [Corporations and Charities Filing System](#) landing page and log in to your account.
- Once logged in, select “Business Maintenance Filings” from the navigation bar on the left side, then select “Annual Report”. Search for your business by entering your UBI number or Business Name, then select the “Search” button.
- Select the business from the business search results and answer the following question: “Per [RCW 24.03A.960](#) does the Nonprofit certify that its total gross revenue in the most recent fiscal year was less than \$500,000?” will be asked.
  - Select “Yes” if the Nonprofit can and wants to provide certification; the filing fee will be reduced to \$20 at the shopping cart.
  - Select “No” if the Nonprofit cannot or does not want to provide the certification; the \$60 default filing will be applied at the shopping cart.
- Once the question is answered, select the “Continue” button. The page will advance to the online Annual Report to be completed.
- Once the required fields are completed and desired updates have been made, select “Continue” to advance to the review page. Confirm the information is accurate, then select “Add to Cart”.
- At the shopping cart, there is the option to select a maximum of five submission items at once. Once the submission item(s) are selected, select the “Checkout” button.
- Confirm the selected item(s), then select “Proceed to Checkout” button. Filing fees for the selected item(s) will be calculated automatically when they are added to the cart. Annual Reports are not charged an additional processing fee when submitted using the online system.
- On the checkout page, enter the required payment information and select the “Place your Order” button.
- After placing the order, the Annual Report will complete automatically, or if an upload was added to the filing, the Annual Report will require review by the Secretary of State staff. When the Annual Report is successfully



filed, the confirmation letter and file stamped documents will be available in the user account's "Notices and Filed Documents" folder.

## Annual Report modules

**Business Information:** This reference section reflects the information that is currently recorded for the business. Fields to edit the information will follow.

**Nonprofit Gross Revenue Certification:** This section reflects the answer to the question on the business search page and cannot be edited. To correct the answer, select the "Back" button at the top and start over.

**Nonprofit Corporation's EIN:** Enter the business' 9-digit Employer Identification Number (EIN) issued from the Internal Revenue Service (IRS).

- If the EIN was already provided, the number can be viewed online, but not changed. If the EIN on file is incorrect, a Statement of Correction will need to be submitted to our office by mail separately from the Annual Report submission.
- If the EIN has not been provided, enter the 9-digit EIN issued to the business by the IRS. If you need to apply for an EIN, visit the IRS website at: <https://www.irs.gov/businesses/small-businesses-self-employed/how-to-apply-for-an-ein>

**Registered Agent:** The Registered Agent information can be edited or replaced entirely.

- To edit the current Registered Agent information, select the edit icon under "Action" in the Registered Agent section and edit the information as needed. An email address for the registered agent is required.
- To replace the Registered Agent, select the trash can icon under "Action" in the Registered Agent section, then select the appropriate Registered Agent type and search for the person or entity name, if prompted.
  - For a Commercial Registered Agent Search: Select the agent from the results and select the "Select Agent" Button.
  - For a Non-Commercial Registered Agent Search: To ensure accurate information is recorded, select "Add New Agent" even if search results appear. Then enter the email address, and Washington State street address for the appointed agent. A phone number and Washington State mailing address (if different than the street address) can be provided but are not required.

**Principal Office:** This is the place where the business' records are kept. If data is prepopulated, review for accuracy and update as needed. An email address is required for the Principal Office.

**Governors:** List the current individuals and/or businesses responsible for governing the business. If data is prepopulated, review for accuracy, and add, remove, or edit governors as needed.

- To remove a governor, select the trash can icon under "Actions" in the governor list.



- To add additional governors, select the governor type (individual or entity), then enter the person or business' name, then select the "Add Governor" button. Business entity names should not include an individual name. Added governors will be displayed in the governor list below the data entry fields.

**Nature of Business:** If data is prepopulated, review for accuracy and update as needed. Standard selections are available in the drop-down list, or check "other" to unlock the text box and enter a brief description of the nature of business.

**Charitable Nonprofit Corporation:** Select either "Yes" or "No" to if the nonprofit is defined as a charitable nonprofit corporation per [RCW 24.03A.010\(6\)](#) If this section is not within the Annual Report form the business has previously reported itself as a Charitable Nonprofit.

**Reporting Changes for the Charitable Nonprofit Corporation:** If the business identified itself as a Charitable Nonprofit Corporation, the business will need to indicate if it meets the reporting exemption as outlined in [RCW 24.03A.075](#) and are further outlined as follows.

- The business was a religious corporation both before and after it took following action(s):
  - Substantially changed one or more purposes recorded in its Articles of Incorporation; or
  - Operated a program or activity that is substantially different from both:
    - A program or activities the Nonprofit has previously operated; and
    - Program or activities described in the most recent application for recognition of exemption from federal tax income.
- The business is within its first three years of existence and all programs or activities it operates are consistent with the purposes set forth in the business' articles of incorporation.
- If the business operates a program activity described below and all funds are derived from the sources outlined in [RCW 24.03.075\(3\)\(c\)\(i-v\)](#).
  - A program or activities the Nonprofit has previously operated; and
  - Program or activities described in the most recent application for recognition of exemption from federal tax income.

**Reporting Questions:** If the business indicated that it does not meet the reporting exemptions outlined under [RCW 24.03A.075](#) the business must select "Yes" or "No" to the questions listed in this section.

**Public Benefit:** If the business is currently designated as a Public Benefit per [RCW 24.03A.245-250](#) (the result of a separate application process), the business must select "Yes" or "No" to indicate if the business still meets the requirements for the Public Benefit designation and if the Nonprofit Corporation still want to maintain the Public Benefit Designation.

**Controlling Interest:** This section is required by the Department of Revenue. All answers are initially defaulted to "No". Review for accuracy and change the answers to "Yes" if applicable. If the question to 1 AND 2a, are "Yes" you **must** report a Controlling Interest Transfer to Return per [RCW 82.45.220](#). Indicate by checking "Yes" or "No" in question 3 if



**WASHINGTON**  
**Secretary of State**

Corporations & Charities Division

Corporations & Charities Division

**Physical/Overnight address:**

801 Capital Way S

Olympia, WA 98501-1226

**General contact information:**

[sos.wa.gov/contactinfo](https://sos.wa.gov/contactinfo)

the documentation has been filed with the Department of Revenue. For more information about Controlling Interest, contact Department of Revenue by visiting <https://www.dor.wa.gov/taxes-rates/other-taxes/real-estate-excise-tax>.

**Return Address for this Filing:** If provided, the confirmation email and/or letter regarding this specific filing will be sent to the email and/or mailing address provided in this section. Confirmation is also sent the Registered Agent's email and/or mailing address.

**Upload additional documents:** This section is used to upload additional documents if needed. The Office does not record meeting minutes, bylaws, and other internal governance documents. If provided, these items will be removed from the record before completion. Uploading documents will delay the acceptance of the annual report until it can be reviewed in-office.

**Authorized Person:** Provide the first and last name of the authorized person submitting the Annual Report. Then select the checkbox next to "This document is hereby executed under penalty of law and is to the best of my knowledge, true and correct."