

# Washington Nonprofits & Charities Registration Compliance

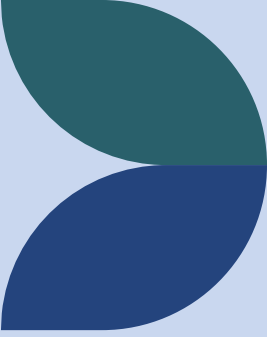
Constance Parbon, Public & Government Affairs Administrator



**WASHINGTON**

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Secretary of State



***This presentation includes information about the various registrations with our office for nonprofit organizations.***

***It is designed for general use and not for the specific characteristics of an individual organization or person. While the presentation contains information a charitable nonprofit corporation must do for state compliance it is not to be taken as legal advice. Legal information is not the same as legal advice.***

***It is always a good idea to consult with an attorney for advice as to how the law should be interpreted related to the specifics of your organization and situation.***

# Agenda

Introduction

Registration and annual maintenance

Additional submissions

How they overlap

Questions



# Introduction

The Office of the Secretary of State provides diverse services to the public. These services are provided through the different divisions of Elections, the State Library, External Affairs, Archives, and our division Corporations and Charities.

Within our role under the Secretary of State, we also provide a diverse set of services that include but are not limited to the registration and annual maintenance of business entities, charities, trusts, and commercial fundraisers.

# Registration & Annual Maintenance

Understanding compliance,  
registration and their relationship



# Key Definitions

## Nonprofit Corporation – RCW 24.03A

- A legal business entity organized for purposes other than generating profit.

## Charitable Organization – RCW 19.09

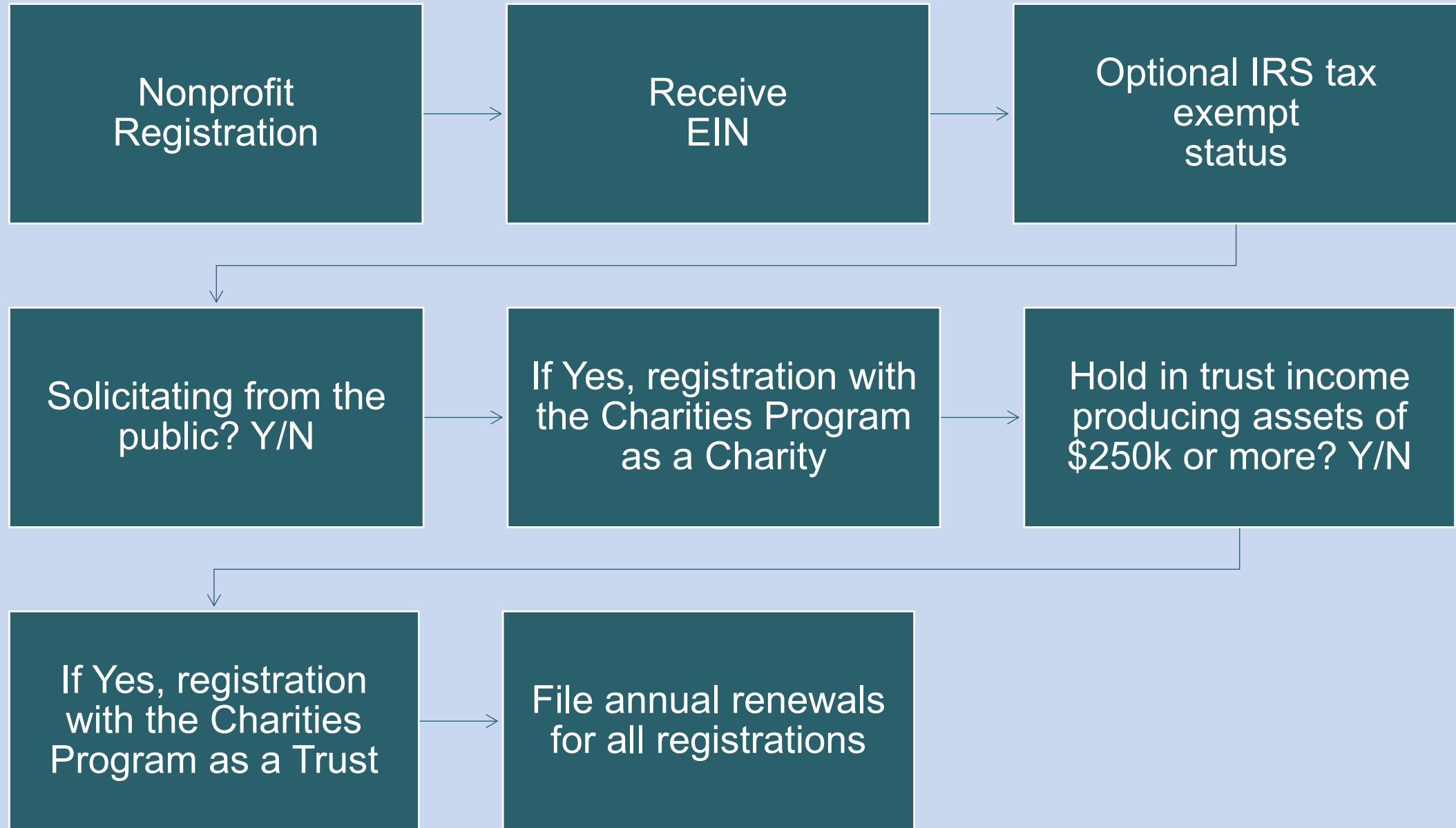
- An organization that solicits or receives donations from the public

## Charitable Trust – RCW 11.110

- An organization that holds incoming producing assets for the benefit of the public



# Standard order of registration



# Nonprofit origination and annual maintenance

## Articles of Incorporation

- Filed to initially incorporate the nonprofit and receive a UBI number

## Annual Reports

- Filed to maintain active status and reaffirm annually the information on record for the nonprofit



# Charitable organization registration and annual renewal

## Charity Registration

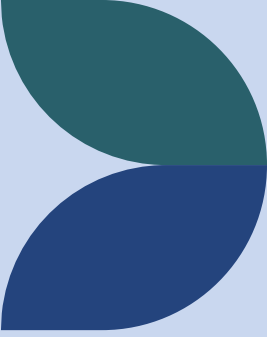
- Filed to initially register the charity and receive a registration number

## Charity Renewal

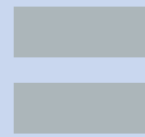
- Filed to maintain active status, reaffirm annually the information on record, and submit the most recent fiscal year information



# Charities and the relationship to Commercial Fundraisers (CFR)



CFR  
soliciting on  
behalf of  
or for the  
Charity



Fundraising  
Service  
Contract  
Registration

# Charitable Trust registration and annual renewal

## Charitable Trust Registration

- Filed to initially register the charitable trust and receive a registration number

## Trust Renewal

- Filed to maintain active status, reaffirm annually the information on record, and submit the most recent fiscal year information



# Renewal timelines: Know your dates

## Nonprofit Annual Report

- Due at the end of incorporation month
- Can be filed up to 180 days early

## Charity & Trust Renewals

- Due at the end of the 11 month after the fiscal year end date
- Can be filed once tax documents are submitted

## Can they be filed at the same time?

- Is the annual Report within 180 days?
- Are the charity financials finalized when the annual report is due



# Summary

- **Nonprofit Registration** = Legal business structure
- **Charity Registration** = fundraising and receiving donations from the public
- **Charitable Trust** = Holding charitable assets for the benefit of the public

**Same organization but different registrations and renewals**

**QUESTIONS**



# Thank you

Constance Parbon,  
Public & Government Affairs Administrator

[corps@sos.wa.gov](mailto:corps@sos.wa.gov)

[charities@sos.wa.gov](mailto:charities@sos.wa.gov)

[www.sos.wa.gov/corporations-charities](http://www.sos.wa.gov/corporations-charities)

