Chapter 434-112 WAC
CORPORATIONS AND CHARITIES DIVISION PROGRAM
SERVICES, PROCEDURES AND FEES

WAC 434-112-005 Purpose. These rules establish procedures and fee schedules for filings, for expedited services, and for access to public records in the corporations and charities division of the office of the secretary of state. These rules are adopted pursuant to Titles 23, 23B, 24, and 25 RCW and chapters 11.100, 11.110, 11.190, 19.09, 19.166, 26.60, 43.07, and 46.64 RCW.

WAC 434-112-006 Services provided by the corporations and charities division. (1) The division includes the corporations program and the charities program.

WAC 434-112-010 Office hours. Office hours are from 8:00 a.m. to 5:00 p.m. daily, Monday through Friday, excluding legal holidays. Walk-in, counter services and emergency counter services are available for an expedited fee under WAC 434-112-080.

WAC 434-112-020 Documents delivered after normal working hours.

WAC 434-112-025 Mail-in service—Corporate name reservation.

WAC 434-112-030 Certificates for filings.

WAC 434-112-040 Document standards for filings.

WAC 434-112-045 Rejection of documents.

WAC 434-112-050 Duplicate originals not required—Filing procedure.

WAC 434-112-055 Registered office address—Requirements.

WAC 434-112-060 Initial and annual reports—Form of content.

WAC 434-112-062 Annual reports—Due date for all nonprofit corporations.

WAC 434-112-065 Online filing—Consent of registered agent.

WAC 434-112-070 Online filing—Application for certificate of authority—Certificate of good standing.

WAC 434-112-075 Online services.

WAC 434-112-080 In-person or expedited service—Special fees.

WAC 434-112-085 Fees and penalties.

WAC 434-112-090 Miscellaneous fees.

WAC 434-112-092 Inactive profit domestic corporations—Proof.

WAC 434-112-100 State registered domestic partnerships.


WAC 434-112-096 Fees  and penalties.

WAC 434-112-097 Registration of charitable trusts under chapter 11.110 RCW.

WAC 434-112-098 Registration of international student exchange program and the charities program.

WAC 434-112-099 Agent for service of process on motorists under RCW 46.64.040.


WAC 434-112-101 Agent for service of process on defendants in actions for recovery of damages for motor vehicle theft, as authorized by RCW 9A.56.078.

WAC 434-112-102 Registration of agent for service of process.

WAC 434-112-103 Registration of international student exchange program.

WAC 434-112-104 Registration of charitable trusts under chapter 11.110 RCW.

WAC 434-112-105 Publication of the trust directory.

WAC 434-112-106 Agent for service of process for those entities and under those circumstances listed in (a) and (b) of this subsection.

WAC 434-112-107 Registration of charitable trusts under chapter 11.110 RCW.

WAC 434-112-108 Agent for service of process for those entities and under those circumstances listed in (a), (b), and (c) of this subsection.

WAC 434-112-109 Agent for service of process for those entities and under those circumstances listed in (a), (b), and (c) of this subsection.

WAC 434-112-110 Agent for service of process for those entities and under those circumstances listed in (a), (b), and (c) of this subsection.

WAC 434-112-111 Registration of charitable trusts under chapter 11.110 RCW.

WAC 434-112-112 Registration of charitable trusts under chapter 11.110 RCW.

WAC 434-112-113 Agent for service of process for those entities and under those circumstances listed in (a), (b), and (c) of this subsection.

WAC 434-112-114 Agent for service of process for those entities and under those circumstances listed in (a), (b), and (c) of this subsection.

WAC 434-112-115 Agent for service of process for those entities and under those circumstances listed in (a), (b), and (c) of this subsection.

WAC 434-112-116 Agent for service of process for those entities and under those circumstances listed in (a), (b), and (c) of this subsection.

WAC 434-112-120 Office hours. Office hours are from 8:00 a.m. to 5:00 p.m. daily, Monday through Friday, excluding legal holidays. Walk-in, counter services and emergency counter services are available for an expedited fee under WAC 434-112-080.

WAC 434-112-121 Agent for service of process.

(5/24/11) [Ch. 434-112 WAC—p. 1]
WAC 434-112-025  Documents delivered after normal working hours. (1) Documents, including substitute service of process on the secretary of state, delivered after the normal working hours of 8:00 a.m. to 5:00 p.m., will be treated as though received on the next working day.

(2) Filings submitted online or by fax will be treated as though received as of the date and the time the division’s computer system or fax machine records the complete submission and credit card approval for the transaction.

(3) The secretary assumes no responsibility for any form of delivery other than that:
   (a) Received personally by an employee of the office of the secretary of state; or
   (b) Received by the division’s computer system or fax machine as a result of an electronic filing.

WAC 434-112-028  Mail-in service—Corporate name reservation. (1) All mailed-in documents are processed and filed in order of date of receipt unless expedited, incomplete, or incorrect. A specific filing date may be reserved up to thirty days in advance. The necessary documents, in appropriate form, with complete and correct information and fees, must be in the office by the specified date.

(2) Requests for name searches coupled with a name reservation are completed in order of date received. A name reservation may be made by completing the form provided by the division or in a letter clearly containing all the following information:
   (a) The corporate name desired, with two alternate names;
   (b) The name, address, and telephone number of the applicant;
   (c) The signature of the applicant; and
   (d) The application date.

An application on behalf of a client should also include the client’s name and complete address.

WAC 434-112-030  Certificates for filings. Certificates issued by the secretary of state or the secretary’s designee in furtherance of duties under Titles 18, 19, 23, 23B, 24, 25, 26 RCW, and chapter 42.44 RCW will:

(1) Contain a rendition of the Washington state seal;
(2) Contain a mechanical or electronic reproduction of the secretary’s signature; and
(3) Be regarded as being of state’s official certification of the matters itemized in the certificate.

WAC 434-112-040  Document standards for filings. (1) All corporations related filings are returned to the registered agent for the entity when processing is complete unless the filing indicates otherwise.

(2) Correspondence pertaining to a charities program filing is sent to the entity’s mailing address of record when processing is complete unless the filing indicates otherwise.

(3) The corporations and charities programs may reject and return documents that are not legible or not able to be recorded as an image with adequate resolution and clarity, or are not complete.

Documents completed in pencil will not be accepted for filing.

WAC 434-112-045  Rejection of documents. (1) The corporations and charities programs may reject documents under WAC 434-112-040.

(2) Additional information or payment may be requested by telephone, fax, e-mail or letter.

(3) The corporations and charities programs may hold documents for up to thirty days to await additional information or funds needed to complete the filing. This time may extend to forty-five days if the filing party is making good faith efforts to complete the filing.

[Ch. 434-112 WAC—p. 2]
WAC 434-112-050 **Duplicate originals not required—Filing procedure.** (1) Persons submitting business filings under chapters 18.100, 19.77 RCW or Titles 23, 23B, 24 and 25 RCW must submit one original copy of the document for filing.

(2) Subsection (1) of this section does not apply to:
(a) Filings completed electronically;
(b) Summons and complaints; and
(c) Specimens provided in support of a trademark filing.

(3) The corporations and charities programs will retain a digital image of the record submitted for filing, and on completion of the filing will return to the filer a copy of the digital image with a "Filed" endorsement.

(4) The corporations and charities programs may return the completed filing via e-mail or other electronic means if the filer indicates that an electronic response is acceptable.

[Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77-]030, [19.77.]050, [19.77.]060, 23.86.075, 23.90.050, 23B.01.200, 23B.01.220, 24.03.007, [24.03.]302, [24.03.]405, [24.03.]410, 24.06.290,
[25.10.]171, [25.10.]605, [25.10.]610, [25.10.]916, [25.10.]921, 25.15.007,
[25.15.]810, 43.07.120, [43.07.]128, [43.07.]130, 46.64.040, 10-20-150, § 434-112-050, filed 10/6/10, effective 11/6/10. Statutory Authority: RCW 43B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09.-]315, 19.77.115, and 43.07.170. 04-04-018, § 434-112-050, filed 1/23/04, effective 2/23/04.]

WAC 434-112-055 **Registered office address—Requirements.** (1) A post office box address may be used in addition to a registered Washington geographic office address.

(2) The registered agent is required to notify the office of the secretary of state and the corporation of any changes in either the street address or the post office box address as soon as possible.

[Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77-]030, [19.77.]050, [19.77.]060, 23.86.075, 23.90.050, 23B.01.200, 23B.01.220, 24.03.007, [24.03.]302, [24.03.]405, [24.03.]410, 24.06.290,
[25.10.]171, [25.10.]605, [25.10.]610, [25.10.]916, [25.10.]921, 25.15.007,
[25.15.]810, 43.07.120, [43.07.]128, [43.07.]130, 46.64.040, 10-20-150, § 434-112-055, filed 1/23/04, effective 2/23/04.]  

WAC 434-112-060 **Initial and annual reports—Form of content.** (1) Any corporation filing under Title 23B RCW, shall file its initial annual report electronically, or on the form provided by the secretary of state, or shall clearly provide the information arranged in the following manner:

(a) Section 1. Corporate name, registered agent name and physical office address currently on file with the corporations program, the unified business identification number, state of incorporation, and original date filed in Washington;

(b) Section 2. If there has been a change in registered agent or registered office address since the articles were filed, include the effective date of the change and the new name or address with the agent's signature agreeing to accept the appointment;

(c) Section 3. Address of principal place of business in Washington or, if a foreign corporation, the principal office address as stated in original incorporation in foreign jurisdiction; for both domestic and foreign corporations, the corporation telephone number, e-mail address, and a brief statement of nature of business;

(d) Section 4. A list of names and addresses of all corporate officers and directors; and

(e) Section 5. Signature and title of either the chair or president of the board of directors or an officer listed within the report.

(2) All profit and nonprofit corporations shall file their annual reports electronically, or on the form prescribed by the secretary of state, or clearly and concisely sectioned in the following manner:

(a) Section 1. Corporate name and registered agent and office address currently on file with the corporations program, the unified business identification number, state of incorporation and original date filed in Washington;

(b) Section 2. If there has been a change in registered agent or registered office address include the effective date and the new agent's signature signifying acceptance of the appointment or the new address;

(c) Section 3. Statement of purpose, or, if a foreign profit or nonprofit corporation, a statement of activities conducted and an address of principal office;

(d) Section 4. A list of names and addresses of all corporate officers and directors; and

(e) Section 5. The signature of either the chair or president of the board of directors or an officer listed within the report.

All annual reports must be accompanied by the statutory fee under WAC 434-112-085.

Any entity formed under Titles 23, 23B, and 25 RCW must disclose any transfer in the controlling interest of the entity and any interest in real property on the annual report, under RCW 43.07.390.

[Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77-]030, [19.77.]050, [19.77.]060, 23.86.075, 23.90.050, 23B.01.200, 23B.01.220, 24.03.007, [24.03.]302, [24.03.]405, [24.03.]410, 24.06.290,
[25.10.]171, [25.10.]605, [25.10.]610, [25.10.]916, [25.10.]921, 25.15.007,
[25.15.]810, 43.07.120, [43.07.]128, [43.07.]130, 46.64.040, 10-20-150, § 434-112-060, filed 10/6/10, effective 11/6/10.]

WAC 434-112-062 **Annual reports—Due date for all nonprofit corporations.** Each nonprofit corporation shall file its annual report by the last day of the month of its original registration as a corporation. The division shall notify each nonprofit corporation of its annual renewal date in advance of the due date. Failure to receive an annual report notice is insufficient reason for failing to file the statutorily required annual report.

[Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77-]030, [19.77.]050, [19.77.]060, 23.86.075, 23.90.050, 23B.01.200, 23B.01.220, 24.03.007, [24.03.]302, [24.03.]405, [24.03.]410, 24.06.290,
[25.10.]171, [25.10.]605, [25.10.]610, [25.10.]916, [25.10.]921, 25.15.007,
[25.15.]810, 43.07.120, [43.07.]128, [43.07.]130, 46.64.040, 10-20-150, § 434-112-062, filed 10/6/10, effective 11/6/10.]

WAC 434-112-065 **Online filing—Consent of registered agent.** (1) When completing and submitting an online filing for any entity required by Washington law to appoint a registered agent the filing party shall affirm under oath that they have obtained and have in their possession the signed, written consent of the person appointed as registered agent.
(2) When the person submitting the filing is the person appointed as registered agent, they are not required to obtain separate written consent.

(3) Submitting a false affirmation is punishable as a gross misdemeanor under RCW 43.07.210.

(4) The corporation or other entity required to maintain a registered agent must:
   (a) Retain the original of the registered agent's signed consent;
   (b) Make the original of the registered agent's signed consent available for inspection on request; and
   (c) Submit the original to the corporations program or the office of the attorney general within ten business days upon demand.

(Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.]-030, [19.77.050], [19.77.1060], 23.86.075, 23.90.050, 23B.01.200, [23B.01.220, 24.03.007], [24.03.102], [24.03.302], [24.03.304], [24.03.310], [24.06.290], [24.06.440], [24.06.4445], [24.06.4450], [24.06.4455], [24.06.4465], 25.10.006, [25.10.171], [25.10.3605], [25.10.610], [25.10.916], [25.10.921], 25.15.007, [25.15.810], [43.07.120], [43.07.128], [43.07.130], 46.64.040, 10-20-150, § 434-112-065, filed 10/6/10, effective 11/6/10. Statutory Authority: RCW 25.15.010, 25.15.030, 25.15.060, 25.15.080, 25.15.910, 25.15.921, 25.15.930, [25.15.940], 25.15.950, 25.15.960, 25.15.970, 25.15.980, 25.15.990.

WAC 434-112-075 Online services. (1) The corporations and charities division offers online services. The division's web site provides a variety of services for charities and corporations including online lookup, online filing and downloadable forms.

(2) Entities filing annual reports online must have twenty-five or fewer board members, officers, shareholders, members or managers to report.

(3) Online filings:
   (a) Will be processed as expedited filings;
   (b) Will be subject to an expedited processing fee of twenty dollars, with the exception of annual renewals or statements of change for registered agent information processed online; and
   (c) Be treated as received when the division's system records receipt of the completed transaction including payment authorization.

(4) When submitting an online filing, the person completing the filing shall sign the application by: Typing their full name in the space provided on the web form; stating their capacity with the entity addressed in the filing; and following the directions for signing the web form.

(5) Online processing fees are nonrefundable.

(Statutory Authority: RCW 11.110.070, 18.100.035, 19.77.015, [19.77.]-030, [19.77.050], [19.77.1060], 23.86.075, 23.90.050, 23B.01.200, [23B.01.220, 24.03.007], [24.03.302], [24.03.304], [24.03.310], 24.06.290, [24.06.440], [24.06.4445], [24.06.4450], [24.06.4455], [24.06.4465], 25.10.006, [25.10.171], [25.10.3605], [25.10.610], [25.10.916], [25.10.921], 25.15.007, [25.15.810], [43.07.120], [43.07.128], [43.07.130], 46.64.040, 10-20-150, § 434-112-075, filed 10/6/10, effective 11/6/10. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.300], 25.15.007, 19.09.020(15), [19.09.315], [19.77.115], and [43.07.170]. 04-04-018, § 434-112-075, filed 1/23/04, effective 2/23/04.)

WAC 434-112-080 In-person or expedited service—Special fees. (1) In-person service is available at the division's counter which is open for all program service requests from 8:00 am to 5:00 p.m. each business day. The fee for in-person expedited service is fifty dollars plus any transaction fee.

   (a) The division is unable to guarantee same day processing of any filing or request submitted in-person after 4:30 p.m. on that day.

   (b) There is no in-person expedited service fee for documents dropped off in-person for processing with nonexpedited documents received that day.

   (c) There is no in-person expedited service fee for photocopies requested in-person.

(2) Expedited service requests, including online services, will be completed within two working days of submission or as soon thereafter as possible, depending on volume received. Expedited service is available on:

   (a) All paper documents submitted to our office by fax or mail for filing relating to any division program;

   (b) Document copying from microfilmed records; and

   (c) Certification and status certificates.

(3) The fee for expedited service is fifty dollars for single or multiple transactions on paper within each new or existing division program file. In addition, the filing fee for each transaction will apply. If an online filing is subsequently filed in person, an additional paper expedite fee is required.

(4) The filing party may indicate that expedited processing is requested by placing the word "expedited" in bold letters when filing on-line.

(5) Online processing fees are nonrefundable.
WAC 434-112-085 Fees and penalties. (1) For Washington registered profit domestic and foreign corporations, including employee cooperative associations, limited liability companies, limited partnerships, Massachusetts trusts, and limited liability partnerships, fees and penalties are:

(a) Articles of incorporation

one hundred eighty dollars (includes heritage center fee of five dollars under RCW 43.07.128)

(b) Certificates of formation

one hundred eighty dollars (includes heritage center fee of five dollars under RCW 43.07.128)

c) Applications for registration

one hundred eighty dollars (includes heritage center fee of five dollars under RCW 43.07.128)

d) Certificates of authority

one hundred eighty dollars (includes heritage center fee of five dollars under RCW 43.07.128)

e) Certificate of limited partnership

one hundred eighty dollars (includes heritage center fee of five dollars under RCW 43.07.128)

f) Other original filings

thirty dollars

(g) Articles of amendment

thirty dollars

(h) Articles of restatement

thirty dollars

(i) Articles of correction

thirty dollars

(j) Revocation of dissolution or withdrawal

ninety-four dollars, including twenty-five dollars penalty, sixty dollars statutory fee, and nine dollars department of licensing handling fee, when applicable

(k) Delinquent license renewal

sixty dollars

(l) Limited partnership annual report

sixty dollars

(m) Limited liability partnership annual report

sixty dollars

(n) Limited liability limited partnership annual report

ten dollars

(o) Cooperative association annual report

one hundred forty dollars plus all delinquent license or annual fees

(p) Reinstatement from administrative dissolution

one hundred eighty dollars plus all delinquent fees

(q) Requalification from administrative revocation

twenty dollars for each listed company

(r) Articles of merger or exchange

ten dollars

(s) Resignation of registered agent

no fee

(t) Resignation of officer or director

no fee

(u) Initial report filed with formation

ten dollars

(v) Amended annual report or initial report filed after formation

no fee

(w) Change of registered agent

no fee

(x) Change of registered office address

no fee
fees are as follows:

(2) For Washington registered domestic and foreign nonprofit corporations, cooperative associations, nonprofit miscellaneous and mutual corporations, building corporations, and other associations and corporations under Title 24 RCW, fees and penalties are:

(a) Articles of incorporation thirty dollars
(b) Certificates of authority thirty dollars
(c) Other original filings thirty dollars
(d) Articles of amendment twenty dollars
(e) Restatement twenty dollars
(f) Annual report ten dollars
(g) Articles of dissolution, certificate of withdrawal no fee
(h) Reinstatement from administrative dissolution thirty dollars plus all delinquent annual fees and five dollar penalty
(i) Articles of merger or exchange twenty dollars for each listed corporation
(j) Resignation of officer or director ten dollars
(k) Amended annual report ten dollars
(l) Change of registered agent no fee
(m) Change of registered office address no fee
(n) Resignation of registered agent twenty dollars
(o) Registration, reservation, or transfer of reservation of name twenty dollars
(p) Certificate of election adopting provisions of chapter 24.03 RCW thirty dollars
(q) Other statement or report filed ten dollars

(3) For registering trademarks for use within the state, the fees are as follows:

(a) Registration, reservation, or transfer of name thirty dollars
(b) Articles of dissolution or certificate of dissolution no fee
(aa) Certificate of withdrawal no fee
(bb) Certificate of cancellation no fee
(cc) Agent's consent to act as agent no fee
(dd) Agent's resignation if appointed without consent no fee
(ee) Other statement or report filed ten dollars

(4) For filings related to state registered domestic partnership, the fees are:

(a) Registration fifty dollars
(b) Name change no fee
(c) Address change no fee
(d) Notice of termination by reason of death no fee

(5) Fees paid under WAC 434-112-085 are not refundable. Under special circumstances, the filing party may petition the secretary in writing to request a waiver of emergency or penalty fees.

WAC 434-112-090 Miscellaneous fees. (1) Copy fees for corporate documents are:

(a) Each annual report, five dollars;
(b) Initial articles of incorporation, initial certificate of formation, other initial organizing document, ten dollars;
(c) Articles of incorporation, certificate of formation, other organizing documents including all subsequent amendments and restatements, twenty dollars;
(d) Copy of any filing related to a state registered domestic partnership, five dollars;
(e) Surcharge for files exceeding one hundred pages of copy, thirteen dollars for each fifty-page increment.

(2) For certificates of existence fees are as follows:

(a) With complete historical data, under state seal, thirty dollars;
(b) Without complete historical data, under state seal, twenty dollars;
(c) Duplicate certificate under state seal, twenty dollars.

(3) For additional certificates of registration of a state registered domestic partnership, five dollars. For an additional or replacement state registered domestic partnership wallet card, ten dollars.

(4) For verification of the signature of a notary or public official, for an apostille or certification authenticating a sworn document, the fee is fifteen dollars.

(5) For each certified copy of any document the fee is ten dollars plus the document copy fee.
In the event a valid replacement check and dishonor charge is not received in the office of the secretary of state within the time prescribed by its accounting division, the transaction covered by the dishonored check will be canceled and all other late filing fees and penalties will be instituted.

(6) Notice of termination of domestic partnership by reason of death may be submitted to the corporations program by e-mail, regular mail or in person and must include a copy of the death certificate. There is no fee.

WAC 434-112-092 Inactive profit domestic corporations—Proof. (1) Any corporation wishing to claim inactive status as described in RCW 23B.01.530 shall file a statement with the corporations program by the annual license renewal date. The statement shall include a declaration that the corporation has not received any revenue and has not been doing business during the preceding licensed year.

(2) A corporation claiming this statutory exemption to the full annual license fee shall file an annual report concurrently with the statement described in subsection (1) of this section and with the annual reduced license fee of ten dollars. Failure to file the reason for exemption statement, annual report, and fee shall result in administrative dissolution.

WAC 434-112-100 State registered domestic partnerships. (1) State registered domestic partnerships will be registered by the corporations program, in the corporations and charities division of the office of the secretary of state.

(2) Declarations of state registered domestic partnerships may be submitted to the division by mail, or in person.

(3) The document standards in WAC 434-112-040 apply to declarations of state registered domestic partnerships.

(4) At the time of registration of a declaration of state registered domestic partnership the corporations program will provide to each state registered domestic partner:

(a) One original certificate of registration. Further certificates or additional certificates requested after registration are available subject to the fees set forth in WAC 434-112-090.

(b) Two wallet sized card documenting registration of the state registered domestic partnership.

(5) Registrations of state registered domestic partnerships are public records and all documents related to the registration are subject to public disclosure.