

City of Bellevue Agency Requirements

Agencies that are not required to register at the state as a charitable organization or as a federal 501(c)3:

- Organization raised less than \$50,000 from the public, in the most recent accounting year and all the activities, including fundraising, were carried out by persons who were unpaid for their services
- Entitled to receive tax exempt status from the IRS such as a church
 - These agencies must provide completed financial statements for the last completed fiscal year, including a final Profit and Loss Statement and a Balance Sheet

If your organization does not have a 501(c)3, here are the financial documentation requirements:

Budget:

One million dollars or less in annual gross revenue averaged over the three preceding, completed accounting years:

- Must meet financial reporting requirements specified in RCW 19.09.075
- Provide proof of current registration as a Washington State Charitable Organization

More than one million dollars and up to three million dollars in annual gross revenue averaged over the three preceding, completed accounting years:

- Provide proof of current registration as a Washington State Charitable Organization
- Provide **one** of the following:
 - a 990 completed by a certified public accountant or other professional who normally prepares such forms in the course of their business
 - an audited financial statement prepared by an independent certified public accountant for the preceding accounting year

More than three million dollars in annual gross revenue averaged over the three preceding, completed accounting years

- Provide proof of current registration as a Washington State Charitable Organization
- Provide an audited financial statement prepared by an independent certified public accountant for the preceding accounting year

If your organization has a 501c3, here are the financial documentation requirements:

Budget:

\$50k or less in annual gross revenue averaged over the three preceding, completed accounting years:

- Provide proof of current registration as a Washington State Charitable Organization
- Provide proof of 501(c)3

- Provide 990-N completed for preceding accounting year

\$50,001-\$1m in annual gross revenue averaged over the three preceding, completed accounting years

- Provide proof of current registration as a Washington State Charitable Organization
- Provide proof of 501(c)3
- Provide the federal financial reporting form (990, 990PF, 990EZ, 990T) the organization normally files with the IRS which must be prepared by a certified public accountant or other professional who normally prepares such forms in the ordinary course of their business

More than one million dollars and up to three million dollars in annual gross revenue averaged over the three preceding, completed accounting years:

- Provide proof of current registration as a Washington State Charitable Organization
- Provide proof of 501(c)3
- Provide ***one*** of the following:
 - The federal financial reporting form (990, 990PF, 990EZ, 990T) the organization normally files with the IRS which must be prepared by a certified public accountant or other professional who normally prepares such forms in the ordinary course of their business;
 - An audited financial statement prepared by an independent certified public accountant for the preceding accounting year.

More than three million dollars in annual gross revenue averaged over the three preceding, completed accounting years

- Provide proof of current registration as a Washington State Charitable Organization
- Provide proof of 501(c)3
- Provide ***both*** of the following:
 - The federal financial reporting form (990, 990PF, 990EZ, 990T) the organization normally files with the IRS which must be prepared by a certified public accountant or other professional who normally prepares such forms in the ordinary course of their business;
 - An audited financial statement prepared by an independent certified public accountant for the preceding accounting year.

Requirements may be waived in certain circumstances. See [WAC 434-120-107\(2\)](#). Contact City staff for further questions.

References:

<https://app.leg.wa.gov/RCW/default.aspx?cite=19.09.541>

<https://www.irs.gov/charities-non-profits/annual-exempt-organization-return-who-must-file>