

**WAC 434-112-060 Annual reports.** (1) An entity defined by RCW 23.95.105(6) and subject to RCW 23.95.255 must file an annual report accompanied by the fee established under WAC 434-112-085 by the last day of the month that the entity was formed or registered by the division.

(2) An annual report may be filed up to 180 days prior to the due date.

(3) Any entity formed under Title 23, 23B, 24, or 25 RCW must disclose any transfer in the controlling interest of the entity and any interest in real property on the annual report, pursuant to RCW 43.07.390.

[Statutory Authority: Chapters 11.110, 18.100, 19.77, 19.09, 23.86, 23.90, 23B.01, 24.03, 24.06, 25.10, 25.15, 43.07, and 46.64 RCW. WSR 23-18-053, § 434-112-060, filed 8/31/23, effective 10/1/23. Statutory Authority: 2015 c 176, and chapters 11.110, 18.100, 19.77, 23.86, 23.90, 23B.01, 24.03, 24.06, 25.10, 25.15, 43.07, and 46.64 RCW. WSR 15-22-047, § 434-112-060, filed 10/29/15, effective 1/1/16. 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, [24.06.]440, [24.06.]445, [24.06.]450, [24.06.]455, [24.06.]485, 25.10.006, [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. WSR 10-20-150, § 434-112-060, filed 10/6/10, effective 11/6/10.]