

PRACTICE OF LAW BOARD
STATE OF WASHINGTON

ADVISORY OPINION NO. 3

PREPARING THE ANNUAL REPORT OF A BUSINESS

QUESTION PRESENTED

May a nonlawyer prepare a business's annual report to the secretary of state?

SHORT ANSWER

Yes.

ANALYSIS

[General Rule 24](#) defines the practice of law in Washington. It provides in part:

(a) General Definition: The practice of law is the application of legal principles and judgment with regard to the circumstances or objectives of another entity or person(s) which require the knowledge and skill of a person trained in the law. This includes but is not limited to:

- (1) Giving advice or counsel to others as to their legal rights or the legal rights or responsibilities of others . . .
- (2) Selection, drafting, or completion of legal documents or agreements which affect the legal rights of an entity or person(s).
- (3) Representation of another entity or person(s) in a court, or in a formal administrative adjudicative proceeding or other formal dispute resolution process or in an administrative adjudicative proceeding in which legal pleadings are filed or a record is established as the basis for judicial review.
- (4) Negotiation of legal rights or responsibilities on behalf of another entity or person(s).

Most businesses in Washington are required by law to file an annual report with the Washington Secretary of State.¹ The statute specifies the information that must be

¹ For example, the following types of businesses are required to file an annual report: corporations ([RCW 23B.16.220\(1\)](#)); limited liability companies ([RCW 25.15.105](#)); limited partnerships ([RCW 25.10.291](#)); and nonprofit corporations ([RCW 24.03.395](#)). This is not a complete list. The requirement applies to domestic businesses (those formed in Washington)

included, such as a brief description of the business and the name and address of the business, its governing persons (such as officers, directors, or managers), and its registered agent.² The annual report is a simple form available on the [Washington Secretary of State's website](#).

The preparation of a business's annual report does not require the application of legal principles and judgment or the knowledge and skill of a person trained in the law. Therefore, this activity does not fall within the definition of the practice of law and can be done by nonlawyers.

Advisory opinions are issued by the Practice of Law Board under the authority of the Washington Supreme Court pursuant to [General Rule 25\(c\)\(1\)](#).

This advisory opinion supersedes Advisory Opinion #04-36 issued in January 2006.

(November 8, 2013)

as well as foreign businesses (those not formed in Washington but authorized to do business in the state).

² The information is set forth in the statutes cited in footnote 1.