

WAC 173-446-120 Disclosure of corporate association—Information to be submitted. (1) All registered entities and registration applicants must provide the following information for each disclosable corporate association:

- (a) Name, contact information, and physical address of the party;
- (b) Tracking system identification number, if applicable;
- (c) Names and addresses and contact information of the party's directors and officers with authority to make legally binding decisions on behalf of the party, and partners with over 10 percent of control over the partnership, including any individual or entity doing business as the limited partner or general partner;
- (d) Names and contact information for individuals or parties controlling over 10 percent of the voting rights attached to all the outstanding voting securities of the party;
- (e) Business number, if one has been assigned by a Washington state agency;
- (f) A government issued taxpayer identification number or employer identification number, or for parties located in the United States, a U.S. federal tax employer identification number, if assigned;
- (g) Place and date of incorporation, if applicable;
- (h) Names and contact information for all employees of the party with knowledge of the party's market position (an employee who has knowledge of both the party's current and/or expected holdings of compliance instruments and the party's current and/or expected covered emissions);
- (i) For direct corporate associations with registered entities only, the percentage share of the holding limit and purchase limit assigned to each party opting out of account consolidation pursuant to this section; the sum of the shares must equal 100 percent; and
- (j) Any further information requested by ecology concerning the corporate association.

(2) Registered entities and registration applicants that have any disclosable corporate associations must identify whether each corporate association is direct or indirect.

(a) Registered entities and registration applicants identifying an indirect corporate association must provide a brief description of the association, including information sufficient to explain the registered entity's evaluation of the indicia of control in WAC 173-446-105(1) that was used to determine the type of corporate association disclosed for each associated party.

(b) Registered entities and registration applicants identifying a direct corporate association must identify the nature of the associated party as a parent, a subsidiary, or a party with a common parent, but need not include an evaluation of the indicia of control.

(3) All corporate association disclosures required by this section must be provided to ecology electronically in a format specified by ecology.

(4) The registered entity or registration applicant must disclose the information required by the following deadlines:

- (a) Within 40 calendar days after receiving a notification to register from ecology under WAC 173-446-050;
- (b) Within 10 business days after receiving a request for further information from ecology;
- (c) Within 30 calendar days after the creation of a new direct or indirect corporate association or of a change in the type of an existing corporate association involving registered entities pursuant to

WAC 173-446-110 (1) or (6)(b); or registered and unregistered parties pursuant to WAC 173-446-110 (2) and (3);

(d) Within one year after a modification if the changes in information involve only unregistered parties disclosed pursuant to WAC 173-446-110 (4) and (5).

(e) No later than 10 calendar days prior to the auction application deadline established in WAC 173-446-315 when disclosing a change related to another party registered in the cap and invest program or to parties registered in an external GHG ETS to which Washington has linked, if the disclosing entity intends to participate in the auction; and

(f) Within one year for all other changes.

[Statutory Authority: RCW 70A.65.220. WSR 22-20-056 (Order 21-06), § 173-446-120, filed 9/29/22, effective 10/30/22.]