

RCW 82.87.080 Charitable donation deduction. (1) In computing tax under this chapter for a taxable year, a taxpayer may deduct from the person's Washington capital gains the amount donated by the taxpayer to one or more qualified organizations during the same taxable year in excess of the minimum qualifying charitable donation amount. For the purposes of this section, the minimum qualifying charitable donation amount equals \$250,000. The minimum qualifying charitable donation amount under this subsection (1) shall be adjusted pursuant to RCW 82.87.150.

(2) The deduction authorized under subsection (1) of this section may not exceed \$100,000 for the taxable year. The maximum amount of the available deduction under this subsection (2) shall be adjusted pursuant to RCW 82.87.150.

(3) The deduction authorized under subsection (1) of this section may not be carried forward or backward to another tax reporting period.

(4) For the purposes of this section, the following definitions apply:

(a) "Nonprofit organization" means an organization exempt from tax under Title 26 U.S.C. Sec. 501(c)(3) of the internal revenue code.

(b) "Principally directed and managed" means the place where a qualified organization's activities are primarily directed, controlled, and coordinated.

(c) "Qualified organization" means a nonprofit organization, or any other organization, that is:

(i) Eligible to receive a charitable contribution as defined in Title 26 U.S.C. Sec. 170(c) of the internal revenue code; and

(ii) Principally directed and managed within the state of Washington. [2025 c 409 s 7; 2021 c 196 s 9.]

Automatic expiration date and tax preference performance statement exemption—2021 c 196: See note following RCW 82.87.010.