

STATE OF WASHINGTON  
**SINGLE-MEMBER LIMITED LIABILITY COMPANY  
OPERATING AGREEMENT**

Pursuant to Chapter 25.15 RCW  
(Washington Limited Liability Company Act)

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**ARTICLE I  
ORGANIZATION**

**1.01 Formation.**

This Limited Liability Company (the "Company") has been organized as a Washington limited liability company by filing a Certificate of Formation with the Washington Secretary of State, Corporations and Charities Division, pursuant to Chapter 25.15 of the Revised Code of Washington (the "Act"). This document is the "limited liability company agreement" of the Company as defined in RCW 25.15.006(8). NOTE: Washington uses "Certificate of Formation" — not "Articles of Organization" — as the formation document (RCW 25.15.071).

**1.02 Company Name.**

The name of the Company as it appears on the Certificate of Formation filed with the Washington Secretary of State is:

The Company name must include 'limited liability company,' 'LLC,' or 'L.L.C.' and must match the Certificate of Formation exactly (RCW 23.95.305).

**1.03 Principal Office.**

The principal office and place of business of the Company is located at:

City:

State:

Zip Code:

**1.04 Registered Agent.**

The Company shall maintain a registered agent with a physical street address in Washington State (no P.O. box), as required by RCW 23.95.415. The registered agent and address must match the Certificate of Formation on file with the Secretary of State:

Registered Agent Name:

Registered Agent Address:

City, State, Zip:

### **1.05 Management Structure.**

The Company is organized as a single-member, member-managed LLC. The sole Member has full and exclusive management authority as described in Article V, pursuant to RCW 25.15.151.

### **1.06 L3C and PLLC Status.**

The Company:

IS a standard LLC (not an L3C or PLLC)

IS a Professional Limited Liability Company (PLLC) — licensed profession:

### **1.07 Purpose.**

The purpose of the Company is to engage in any lawful business or activity permitted under Washington law. The specific business purpose, if any, is:

### **1.08 Effective Date.**

This Agreement is effective as of the date the Certificate of Formation was filed with the Washington Secretary of State, or such other date as stated below:

Effective Date:

## **ARTICLE II DEFINITIONS**

As used in this Agreement, the following terms shall have the meanings set forth below. Capitalized terms not otherwise defined shall have the meanings in the Act.

**"Act"** means Chapter 25.15 of the Revised Code of Washington, as amended from time to time.

**"Annual Report"** means the annual report filed with the Washington Secretary of State under RCW 23.95.255, due by the last day of the LLC's anniversary month each year (\$70 fee; \$25 delinquency penalty = \$95 total if late).

NOTE: Many sources incorrectly state \$60 — the current official SOS fee is \$70.

**"B&O Tax"** means Washington's Business and Occupation (B&O) tax, a gross-receipts tax administered by the Washington Department of Revenue (DOR) under RCW 82.04. Washington has no state personal or corporate income tax; instead, the LLC's gross receipts are subject to B&O tax at rates generally between approximately 0.471% and 1.8% depending on classification. Distributions to members are not separately subject to Washington income tax.

**"Certificate of Formation"** means the Certificate of Formation of the Company filed with the Washington Secretary of State, Corporations and Charities Division, under RCW 25.15.071 (RCW 23.95). Washington uses 'Certificate of Formation' — not 'Articles of Organization.'

**"Charging Order"** has the meaning in RCW 25.15.256, which provides the exclusive remedy by which a judgment creditor may reach a Member's transferable interest. A charging order gives a creditor only a lien on distributions; it does not confer management rights or permit seizure of LLC property.

**"Community Property"** refers to Washington's community property laws under RCW 26.16. Washington is a community property state. A married member's LLC interest may constitute community property, and the non-member spouse may have rights in that interest. See the Spousal Acknowledgment in Exhibit 3 attached hereto.

**"Initial Report"** means the initial report required within 120 days after the Certificate of Formation becomes effective under RCW 23.95.255, filed with the Secretary of State (free if filed with the COF; \$10 if filed separately).

**"Limited Liability Company Agreement"** has the meaning in RCW 25.15.006(8): any agreement — whether oral, implied, in a record, or in any combination — among the members concerning the LLC's affairs and the conduct of its business. This written document is intended to constitute the complete and exclusive limited liability company agreement for the Company. See the integration clause in Section 11.05.

**"Member"** means a person admitted to the Company as a member in accordance with the Act and this Agreement.

**"Transferable Interest"** means a Member's right to receive distributions from the Company under RCW 25.15.246.

**"UBI"** means Unified Business Identifier, the Washington state business registration number issued by the Department of Revenue or Secretary of State.

## **ARTICLE III CAPITAL CONTRIBUTIONS**

### **3.01 Initial Capital Contributions.**

The sole Member's initial Capital Contribution is set forth in Exhibit 1 attached hereto.

### **3.02 Form of Contributions.**

Capital Contributions may be made in cash, property, services rendered, or a promissory note or other obligation. The agreed value of any non-cash contribution shall be noted in Exhibit 1.

### **3.03 Additional Capital Contributions.**

The sole Member may make additional Capital Contributions at any time and in any amount.

### **3.04 No Interest on Capital.**

No Member shall be entitled to interest on any Capital Contribution unless unanimously agreed in writing.

### **3.05 Capital Accounts.**

The Company shall maintain a separate Capital Account for each Member in accordance with Treasury Regulation § 1.704-1(b)(2)(iv) to the extent applicable.

### **3.06 No Right to Return of Contributions.**

No Member shall have any right to demand or receive the return of any Capital Contribution except as expressly provided in this Agreement or required by the Act.

## **ARTICLE IV ALLOCATIONS AND DISTRIBUTIONS**

### **4.01 Allocation of Profits and Losses.**

**OVERRIDE OF RCW 25.15.206 AGREED-VALUE DEFAULT:** Under Washington law, if the limited liability company agreement does not specify, distributions are allocated in proportion to the agreed value of each member's contributions (including promised but unpaid contributions). This Agreement expressly overrides that default: net profits and losses shall be allocated in proportion to each Member's ownership percentage as set forth in Exhibit 1.

#### **4.02 Distributions.**

Distributions shall be made to the sole Member at such times and amounts as the sole Member determines, subject to the solvency limitations of Section 4.03.

#### **4.03 Limitations on Distributions.**

No distribution shall be made under RCW 25.15.231 if, after giving effect to it: (a) the Company could not pay its debts as they become due; or (b) total assets would be less than total liabilities plus preferential rights. Any Member who consents to or receives an unlawful distribution may be liable under RCW 25.15.231 and 25.15.236 — this liability cannot be eliminated by this Agreement (RCW 25.15.018).

#### **4.04 Washington B&O Tax Compliance.**

Washington's Business and Occupation (B&O) tax applies to the Company's gross receipts. The Company shall timely file excise tax returns with the Washington Department of Revenue (DOR) and shall pay all B&O tax obligations. The Company shall also maintain a current Unified Business Identifier (UBI) and Washington State Business License in good standing.

#### **4.05 Withholding.**

The Company may withhold from any distribution any amount required by applicable federal tax law. Withheld amounts shall be treated as distributions to the affected Member.

## **ARTICLE V MANAGEMENT**

#### **5.01 Member-Managed; Sole Authority.**

The Company is a member-managed LLC under RCW 25.15.151. The sole Member has full, exclusive, and complete authority to manage and control all business and affairs of the Company.

#### **5.02 Statutory Apparent Authority.**

RCW 25.15.151 STATUTORY APPARENT AUTHORITY: In a member-managed Washington LLC, each member is an agent of the Company with statutory apparent authority to bind the Company for the purposes of carrying on the Company's business in the ordinary course. The sole Member is authorized to execute contracts, agreements, deeds, mortgages, leases, and all other instruments on behalf of the Company.

#### **5.03 Limitation of Liability; Veil Piercing.**

Pursuant to RCW 25.15.061, the sole Member is not personally liable for the debts, obligations, or liabilities of the Company solely by reason of being a member. VEIL-PIERCING WARNING: In Chadwick Farms Owners Ass'n v. FHC LLC, the Washington Supreme Court

confirmed that veil-piercing is available where the LLC form was used to violate or evade a duty and disregarding the LLC is necessary to prevent loss to an innocent party. Failure to maintain separation between member and LLC — including failure to maintain a written agreement — is repeatedly cited as a piercing factor. This written Agreement, separate bank accounts, contemporaneous records, and adherence to LLC formalities are the primary defenses.

#### **5.04 Compensation.**

The sole Member shall not be entitled to compensation for managing the Company unless separately agreed in writing. The sole Member may be reimbursed for reasonable and documented expenses.

#### **5.05 Books, Records, and Inspection Rights.**

The Company shall maintain complete and accurate books and records under RCW 25.15.136. The sole Member's right to inspect records cannot be eliminated by this Agreement (RCW 25.15.018 — nonwaivable).

#### **5.06 Annual Report Compliance.**

WASHINGTON COMPLIANCE: The Company must file an Annual Report with the Washington Secretary of State by the last day of the anniversary month each year (\$70 fee per current SOS schedule; \$25 delinquency penalty if late; administrative dissolution risk for prolonged non-filing). The Company must also file an Initial Report within 120 days of the Certificate of Formation effective date (RCW 23.95.255).

#### **5.07 Fiscal Year.**

The fiscal year of the Company shall be the calendar year, unless the sole Member elects otherwise in writing.

## **ARTICLE VI FIDUCIARY DUTIES**

#### **6.01 Duty of Loyalty.**

The sole Member owes a duty of loyalty to the Company under RCW 25.15.038, including: (a) accounting for and holding as trustee any property or benefit derived from Company business without consent; (b) refraining from dealing with the Company as an adverse party; and (c) refraining from competing with the Company before dissolution without unanimous written consent. This duty may not be eliminated under RCW 25.15.018.

#### **6.02 Duty of Care.**

The sole Member shall act in good faith, in a manner reasonably believed to be in the best interests of the Company, with the care a person in a like position would reasonably exercise

under similar circumstances per RCW 25.15.038. This duty may not be eliminated by this Agreement.

### **6.03 Obligation of Good Faith and Fair Dealing.**

Each Member and the sole Member shall discharge all duties consistent with the contractual obligation of good faith and fair dealing under RCW 25.15.038. This obligation is nonwaivable under RCW 25.15.018.

### **6.04 Indemnification.**

The Company shall indemnify and hold harmless each Member from claims, liabilities, and expenses (including attorneys' fees) arising from good-faith acts within the scope of authority conferred by this Agreement. No indemnification for intentional misconduct, knowing violation of law, or improper distributions (consistent with RCW 25.15.041 and nonwaivable limits of RCW 25.15.018).

### **6.05 Nonwaivable Provisions (RCW 25.15.018).**

The following cannot be eliminated by this Agreement: (a) the LLC's power to sue and be sued (RCW 25.15.031); (b) Washington as governing law (RCW 25.15.033); (c) core fiduciary duties and good faith (RCW 25.15.038); (d) liability for improper distributions (RCW 25.15.231 and .236); (e) minimum record-keeping and inspection rights (RCW 25.15.136); (f) court's power to decree dissolution (RCW 25.15.274) and mandatory winding-up obligations (RCW 25.15.297).

## **ARTICLE VII TRANSFER OF MEMBERSHIP INTEREST**

### **7.01 Nature of Transferable Interest.**

A Member's transferable interest is the right to receive distributions under RCW 25.15.246. A transfer of a transferable interest passes only the right to receive distributions; it does not confer management rights, voting rights, or information rights on the transferee.

### **7.02 Restriction on Transfer.**

The sole Member may transfer all or any portion of the Membership Interest without restriction. Any transferee who executes a joinder to this Agreement shall be admitted as the sole Member.

### **7.03 Charging Order — Exclusive Creditor Remedy.**

Pursuant to RCW 25.15.256, a charging order against a Member's Transferable Interest is the exclusive remedy by which a judgment creditor may reach a Member's interest. A creditor with a charging order receives only a lien on distributions when the LLC chooses to make them. The charging order does NOT give management rights, permit seizure of LLC property, or make the creditor a Member.

#### **7.04 Community Property Acknowledgment.**

Washington is a community property state under RCW 26.16. A married member's LLC interest may constitute community property. Each married Member should execute the Spousal Acknowledgment in Exhibit 3. Failure to obtain spousal acknowledgment may expose the Company to claims by a non-member spouse upon divorce or death.

#### **7.05 Death or Incapacity.**

Upon death or legal incapacity of the sole Member, the Company is at risk of dissolving under RCW 25.15.265 if no successor is admitted within 90 days. The sole Member is strongly encouraged to designate a successor or provide a succession plan.

### **ARTICLE VIII DISSOCIATION AND BUYOUT**

#### **8.01 Events of Dissociation.**

A Member dissociates under RCW 25.15.131 upon: (a) the Member's express will to withdraw; (b) transfer of all transferable interest; (c) expulsion under Section 8.05; (d) certain bankruptcy filings; (e) death or incapacity; or (f) judicial dissociation.

#### **8.02 Effect of Dissociation.**

Upon dissociation, the Member loses all management rights and voting authority and holds only the Transferable Interest. The Company does NOT owe an automatic buy-out payment unless agreed in this Agreement.

#### **8.03 Effect of Dissociation — Single Member.**

The sole Member's dissociation may trigger dissolution under RCW 25.15.265 if no successor member is admitted within 90 days. The sole Member should designate a successor and take all steps necessary to admit that successor before dissociation.

### **ARTICLE IX DISSOLUTION AND WINDING UP**

#### **9.01 Events Causing Dissolution.**

The Company shall be dissolved upon any of the following under RCW 25.15.265:

- (a) An event or circumstance specified in this Agreement or the Certificate of Formation;
- (b) Consent of the sole Member

(c) Ninety (90) consecutive days during which the Company has no members and no new member is admitted — dissolution occurs automatically under RCW 25.15.265;

(d) Judicial dissolution under RCW 25.15.274 — court's power to dissolve cannot be eliminated by this Agreement (nonwaivable under RCW 25.15.018);

(e) Administrative dissolution by the Washington Secretary of State for failure to file the Annual Report or maintain a registered agent.

### **9.02 Continuation After Dissolution.**

Dissolution does not terminate the Company's existence. The Company continues for the purpose of winding up under RCW 25.15.297.

### **9.03 Winding Up.**

Upon dissolution, the Company shall be wound up by the sole Member, or upon application by a Member, by a person appointed by a Washington court. During winding up: (a) collect all amounts owed; (b) pay and discharge all debts; (c) distribute remaining assets to Members in accordance with Capital Account balances and then ownership percentages. RCW 25.15.297 — mandatory winding-up obligations are nonwaivable under RCW 25.15.018.

### **9.04 Articles of Dissolution.**

Upon completion of winding up, the Company shall file a Certificate of Dissolution or similar termination document with the Washington Secretary of State to formally terminate the Company's existence.

## **ARTICLE X TAX MATTERS**

### **10.01 Federal Tax Classification.**

For federal income tax purposes, the Company shall be treated as:

- Disregarded entity (default for single-member LLC — income reported on owner's individual return)
- C Corporation (elected via IRS Form 8832; subject to federal corporate tax)
- S Corporation (requires IRS Form 8832 and Form 2553)

### **10.02 Washington State Tax — No Income Tax; B&O Tax Applies.**

Washington has NO state personal income tax and NO corporate income tax or franchise tax on LLCs. However, Washington's Business and Occupation (B&O) tax applies to the Company's gross receipts, at rates generally between approximately 0.471% and 1.8% depending on the activity classification (service businesses typically at ~1.5–1.8%). The Company shall timely file

excisetax returnswith the WashingtonDOR through MyDOR and pay all B&O obligations. Local B&O taxes may also apply in certain cities (e.g., Seattle).

**10.03 Employer Identification Number (EIN) and UBI.**

The Company's federal EIN and Washington UBI (Unified Business Identifier) are:

Company EIN:

The Company's Washington Unified Business Identifier (UBI) number, issued by the Washington Department of Revenue or Secretary of State:

UBI Number:

**10.04 Tax Matters Representative.**

The Tax Matters Representative of the Company is:

Name:

**10.05 Tax Elections.**

All federal tax elections materially affecting the Company's tax treatment shall be made by the sole Member and documented in writing.

**ARTICLE XI  
MISCELLANEOUS**

**11.01 Amendments.**

**OVERRIDE OF RCW 25.15.121 UNANIMOUS CONSENT FOR AMENDMENTS:** Under Washington law, amending the limited liability company agreement requires unanimous member consent by default. This Agreement overrides that default: amendments require approval by Members holding at least sixty-six and two-thirds percent (66.67%) of total ownership interests (as the sole Member). All amendments shall be in writing, signed by the requisite Members, and attached to this Agreement.

**11.02 Governing Law.**

This Agreement shall be governed by the laws of the State of Washington, including Chapter 25.15 RCW (the Act), without regard to conflict of law principles. Washington governing law is nonwaivable under RCW 25.15.018 and RCW 25.15.033.

**11.03 Community Property.**

Washington is a community property state under RCW 26.16. Each Member who is married or in a registered domestic partnership should execute the Spousal Acknowledgment attached as Exhibit 3. A Member's LLC interest may be community property, and the non-member spouse may have rights in that interest. Failure to address community property rights in the Agreement may result in disputes upon divorce or death.

#### **11.04 Dispute Resolution.**

The parties agree to attempt good-faith negotiation before formal proceedings. If negotiation fails within thirty (30) days of written notice:

- Mediation before a mutually agreed mediator in the county of the Company's principal office, before proceeding to litigation.
- Binding arbitration in the county of the Company's principal office under the rules of the American Arbitration Association.
- Washington state or federal courts (no mandatory mediation or arbitration); venue: county of the Company's principal office.

#### **11.05 Integration Clause.**

RCW 25.15.006(8) ORAL/IMPLIED AGREEMENT RISK: Washington law recognizes that a limited liability company agreement can be 'oral, implied, in a record, or in any combination.' This means prior verbal agreements, email threads, or patterns of conduct between members may be treated as enforceable parts of the LLC agreement. This Section expressly negates that risk: THIS WRITTEN AGREEMENT, together with the Certificate of Formation and all exhibits and amendments signed in writing, constitutes the ENTIRE, COMPLETE, AND EXCLUSIVE limited liability company agreement of the Company and supersedes ALL prior and contemporaneous oral, implied, written, email, electronic, or other understandings and arrangements, regardless of form.

#### **11.06 Severability.**

If any provision of this Agreement is held invalid or unenforceable, the remaining provisions shall continue in full force and effect.

#### **11.07 No Third-Party Beneficiaries.**

This Agreement is for the exclusive benefit of the parties hereto and their permitted successors and assigns, except as otherwise required by the Act.

#### **11.08 Waiver.**

No failure or delay in exercising any right under this Agreement shall operate as a waiver thereof.

### **11.09 Counterparts and Electronic Signatures.**

This Agreement may be executed in counterparts, each constituting an original. Electronic signatures are valid under Washington law and shall be deemed original signatures for all purposes.

### **11.10 Notices.**

All notices shall be in writing and deemed given when: (a) delivered personally; (b) sent by overnight courier with tracking; or (c) sent by email with confirmation of receipt, to the address on file with the Company.

### **11.11 Authority.**

Each person executing this Agreement represents that the person has full power and authority to execute this Agreement and that execution does not violate any other agreement to which the person is a party.

## CERTIFICATION OF SOLE MEMBER

The undersigned, being the sole Member of the Company, hereby certifies that: (1) this Agreement was adopted as the complete limited liability company agreement of the Company effective as of the date in Section 1.08; (2) Exhibit 1 accurately reflects the sole Member's Capital Contribution; (3) the Certificate of Formation has been filed with the Washington Secretary of State; (4) the Initial Report has been or will be filed within 120 days; and (5) the sole Member has full authority to execute this Agreement.

\_\_\_\_\_  
Signature of Sole Member

Printed Name:

Date:

Capacity:

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### EXHIBIT 1 — INITIAL CAPITAL CONTRIBUTION

The following sets forth the sole Member's initial Capital Contribution.

Member Name	Address	Contribution Amount	Form of Contribution

(Attach additional sheet if needed)

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### EXHIBIT 2 — BANK RESOLUTION

RESOLVED, that the Company is authorized to open and maintain bank and financial accounts, and that the following individual(s) are authorized to sign checks, make deposits, and otherwise transact business on behalf of the Company:

Authorized Signatory 1:

Title:

Authorized Signatory 2:

Title:

FURTHER RESOLVED, that the Company's operating account shall be maintained at:

Bank Name:

Branch Address:

\_\_\_\_\_  
Sole Member Signature

Date:

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**EXHIBIT 3 — SPOUSAL ACKNOWLEDGMENT (COMMUNITY PROPERTY)**

WASHINGTON COMMUNITY PROPERTY NOTICE: Washington is a community property state under RCW 26.16. A married member's LLC interest may constitute community property, and the non-member spouse may have rights in that interest. Each married Member or Member in a registered domestic partnership should have their spouse/domestic partner sign this acknowledgment.

**SPOUSAL ACKNOWLEDGMENT — MEMBER 1**

The undersigned spouse/domestic partner of the Member whose signature appears below acknowledges and agrees that: (1) the Member's interest in {Company Name} LLC is and shall remain the separate property of the Member or has been valued and I have been compensated for any community property interest; (2) I consent to the terms of this Operating Agreement including transfer restrictions; and (3) I agree to be bound by the terms of this Agreement as they relate to any interest I may have in the Member's LLC interest.

Member Name:

Spouse/Partner Name:

Address:

City, State, Zip:

\_\_\_\_\_  
Spouse/Domestic Partner Signature

Date: \_\_\_\_\_

**SPOUSAL ACKNOWLEDGMENT — MEMBER 2**

The undersigned spouse/domestic partner of the Member whose signature appears below acknowledges and agrees that: (1) the Member's interest in {Company Name} LLC is and shall remain the separate property of the Member or has been valued and I have been compensated for any community property interest; (2) I consent to the terms of this Operating Agreement including transfer restrictions; and (3) I agree to be bound by the terms of this Agreement as they relate to any interest I may have in the Member's LLC interest.

Member Name:

Spouse/Partner Name:

Address:

City, State, Zip:

\_\_\_\_\_  
Spouse/Domestic Partner Signature

Date: \_\_\_\_\_

(Attach additional Spousal Acknowledgment pages as needed)

## LEGAL DISCLAIMER

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This Washington LLC Operating Agreement template is provided by Boost Suite for informational and general reference purposes only. It does not constitute legal advice and does not create an attorney-client relationship. This template is based on Chapter 25.15 RCW (Washington Limited Liability Company Act) and Chapter 23.95 RCW. Washington-specific issues include: the oral/implied LLC agreement risk (RCW 25.15.006(8)); community property (RCW 26.16); statutory apparent authority (RCW 25.15.151 and .154); veil-piercing (RCW 25.15.061, Chadwick Farms); B&O gross-receipts tax; and 2026 changes to RCW 23.95.255. Laws may change. You should consult a licensed Washington attorney. The Washington State Bar Association (wsba.org) can connect you with a licensed Washington business attorney. Use is at your own risk.

### **Your Washington LLC Resources:**

→ [boostsuite.com/llc-operating-agreement/washington/](https://boostsuite.com/llc-operating-agreement/washington/)

→ [boostsuite.com/how-to-start-an-llc/washington/](https://boostsuite.com/how-to-start-an-llc/washington/)

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