

**WAC 415-501-493 How will my accumulated deferrals be distributed if my beneficiary is an organization, estate, or trust?** If your beneficiary is an organization, estate, or trust, the department will make the distribution as a lump sum in the second month following the receipt of all required information.

[Statutory Authority: RCW 41.50.050(5), 41.50.780(10), and 41.50.770. WSR 04-22-053, § 415-501-493, filed 10/29/04, effective 11/29/04. Statutory Authority: RCW 41.50.050(5), 41.50.030(2), 41.50.088(2), 41.50.770, and 41.50.780, 26 U.S.C. (Internal Revenue Code) and related tax regulations. WSR 02-01-121, § 415-501-493, filed 12/19/01, effective 1/1/02.]