

**WAC 434-120-310 Charitable trust registration.** (1) Trustees registering under chapter 11.110 RCW shall use the registration form available from the charities program. The charities program's failure to affirmatively reject or return an incomplete registration or other filing that does not fully comply with these rules or chapter 11.110 RCW shall not excuse the failure to comply.

(2) In addition to the requirements of chapter 11.110 RCW, a registration form is not complete, and will not be accepted for filing, unless it includes all the information requested on the registration form.

(3) The trust shall report actual figures, and shall not use estimates, when completing a financial report.

(4) All charitable trust registrations shall be signed and dated by:

(a) The trustee;

(b) If the trustee is a corporation, the corporate officer or employee responsible for the trust; or

(c) The legal entity or individual legally representing the trust.

(5) A copy of the governing instrument creating the trust or any federal form is not sufficient to meet the requirements of this section.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-310, filed 8/12/14, effective 9/12/14. Statutory Authority: RCW 19.09.075, [19.09.]079, [19.09.]097, and [19.09.]520. WSR 12-14-114, § 434-120-310, filed 7/5/12, effective 8/5/12. Statutory Authority: RCW 19.09.097, [19.09.]315, [19.09.]540, 43.07.125. WSR 09-01-106, § 434-120-310, filed 12/17/08, effective 1/17/09. Statutory Authority: RCW 23B.01.200(2), 24.03.007, [24.03.]008, 25.15.007, 19.09.020(15), [19.09].315, 19.77.115, and 43.07.170. WSR 04-04-018, § 434-120-310, filed 1/23/04, effective 2/23/04. Statutory Authority: RCW 11.110.051, 11.110.060 and 11.110.070. WSR 98-18-034, § 434-120-310, filed 8/26/98, effective 9/26/98. Statutory Authority: RCW 11.110.070 and 19.09.315. WSR 95-11-135, § 434-120-310, filed 5/24/95, effective 6/24/95. Statutory Authority: Chapters 34.05, 19.09, 11.110 and 43.07 RCW and 1993 c 471. WSR 94-01-004, § 434-120-310, filed 12/1/93, effective 1/1/94.]