

WAC 434-120-307 Required filings. (1) Initial registration: Every trustee required to register by RCW 11.110.051 shall do so in the time and in the manner described in RCW 11.110.060. Trustees shall use the registration form described in WAC 434-120-310, and file all other documents required by RCW 11.110.060.

(2) Periodic reporting: Every trustee required to register by RCW 11.110.051 shall report annually as required by RCW 11.110.070. The annual reporting requirement is satisfied by filing the renewal form described in WAC 434-120-310(3) and filing a complete copy of the trust's federal information return 990, 990PF, 990EZ or financial report, which ever applies, with the charities program no later than the last business day of the eleventh month after the end of the organization's accounting year.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-307, 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, § 434-120-307, filed 7/5/12, effective 8/5/12. 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, § 434-120-307, filed 1/23/04, effective 2/23/04.]