

**RCW 11.110.070 Tax or information return or report—Filing—Rules—Forms.** Every trustee required to register under RCW 11.110.051 shall file with the secretary of state a copy of each publicly available United States tax or information return or report of the trust at the time that the trustee files with the internal revenue service. The secretary may provide by rule for the exemption from reporting under this section by some or all trusts not required to file a federal tax or information return, and for a substitute form containing similar information to be used by any trusts not so exempted. [1997 c 124 s 3; 1993 c 471 s 29; 1985 c 30 s 118. Prior: 1971 ex.s. c 226 s 3; 1967 ex.s. c 53 s 7. Formerly RCW 19.10.070.]

**Effective date—1993 c 471:** See RCW 19.09.915.

**Short title—Application—Purpose—Severability—1985 c 30:** See RCW 11.02.900 through 11.02.903.