

**WAC 284-24E-140 How are structured settlements reported?** (1) If a claim is settled with a structured settlement agreement, the attorney or claimant must report the lump-sum payment that is paid for the annuity.

(2) If a claim is settled with a combination of a lump-sum payment to the claimant and a structured settlement, the attorney or claimant must report the sum of both payments.

[Statutory Authority: RCW 48.02.060, 48.140.060, and 7.70.140. WSR 07-12-057 (Matter No. R 2006-02), § 284-24E-140, filed 6/4/07, effective 7/22/07.]