

**WAC 434-120-360 Dissolution of trust, procedure and notification.** (1) A charitable trust shall submit written notification of its intent to dissolve to the charities program thirty days prior to dissolution.

(2) Upon dissolution, the trust shall provide written information regarding the disposition of its assets, including, but not limited to, the amount and type of assets, and the name and address of the entity in receipt of such assets to:

(a) The charities program if the dissolution is in accordance with the specific terms of the trust; or

(b) Both the charities program and the office of the attorney general if the dissolution is the result of:

(i) A merger;

(ii) A voluntary dissolution outside the specific terms of the trust;

(iii) A change in the state of domicile of the trust; or

(iv) Any other change in the trust giving rise to the obligation to notify the attorney general under RCW 11.110.120.

(3) Notice to the charities program under subsection (2)(b) of this section is not required for those trusts that are not required to register with the charities program.

[Statutory Authority: Chapters 11.110, 19.09, and 43.07 RCW. WSR 14-17-025, § 434-120-360, filed 8/12/14, effective 9/12/14. 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, § 434-120-360, filed 1/23/04, effective 2/23/04.]