

TRANSMITTAL OF RULES ADOPTED

FROM: ATTORNEY GENERAL
(Name of Agency)

TO: CODE REVISER
LEGISLATIVE BLDG (Southwest Corner, Ground Floor)
Olympia 98501

The enclosed Permanent rules , being order No. 102
Emergency rules

relating to (Name of rules or description of subject matter)

amending WAC 44-01-080 and WAC 44-01-100 to provide for submission of a statement showing market value of assets.

(ALTERNATIVE A. Use only for adoption of permanent rules)

pursuant to Notice No. 2288 ① filed with the code reviser on April 8, 1969 ② were regularly adopted as permanent rules of this agency at Olympia, Wash. on Apr. 30, 1969 and are herewith filed in the office of the code reviser pursuant to chapter 34.04 RCW. The effective date of such rules shall be _____ ③

(ALTERNATIVE B. Use only for adoption of emergency rules)

pursuant to its finding that the immediate adoption of these rules is necessary for the preservation of the public health, safety, or general welfare and that observance of the requirements of notice and opportunity to present views on the proposed action would be contrary to the public interest, were regularly adopted as emergency rules of this agency at _____ on _____ and are herewith filed in the office of the code reviser pursuant to chapter 34.04 RCW.

Dated this 8th day of May 1969.

STATE OF WASHINGTON
FILED
MAY 8 - 1969
CODE REVISER'S OFFICE
KET 2407 FILE # 1

Office of the Attorney General
(AGENCY)
By ROBERT F. HAUTH, Assistant Attorney General and
Title Registrar of Charitable Trusts

- ① NOTICE NUMBER AS APPEARS ON THE COPY OF NOTICE RETURNED TO YOU BY REVISER'S OFFICE (IF PROCEEDINGS WERE CONTINUED, USE NO. OF LAST NOTICE)
- ② STAMPED DATE AS APPEARS ON THE COPY OF NOTICE RETURNED TO YOU BY REVISER'S OFFICE (IF PROCEEDINGS WERE CONTINUED, USE DATE OF LAST NOTICE)
- ③ UNLESS A LATER DATE IS SPECIFIED IN THIS ORDER OR IS PRESCRIBED IN ANOTHER STATUTE, RULES ARE EFFECTIVE 30 DAYS AFTER FILING: RCW 34.04.040. LEAVE THIS SPACE BLANK EXCEPT IN SUCH SPECIAL CASES.

STATE OF WASHINGTON, OFFICE OF THE ATTORNEY GENERAL

ADMINISTRATIVE ORDER NO. 102

(1) I, SLADE GORTON, Attorney General of the State of Washington, by virtue of the authority vested in me under chapters 34.04 RCW and 19.10 RCW, after due notice and meeting open to the public, held at Olympia, Washington, on April 30, 1969, as required by chapter 34.04 and 42.32 RCW, do promulgate and adopt the annexed rules and regulations, to-wit: Amending WAC 44-01-080 and WAC 44-01-100, as permanent rules of this agency.

(2) This order after being first recorded in the order register of this agency, shall be forwarded to the Code Reviser for filing pursuant to chapter 34.04 RCW and chapter 1-12 WAC.

ADOPTED AND APPROVED

 _____, 1969.



SLADE GORTON
Attorney General

AMD

WAC 44-01-080 REGISTRATION - TIME FOR REGISTRATION. Every trustee subject to the charitable trust act shall register with the attorney general within two months after receiving property for charitable purposes. Registration shall consist of the filing of a registration statement, to which shall be attached a copy of the trust instrument, and containing the following information:

- (1) Name and address of the charitable trust, foundation, or corporation or trustee subject to the act;
- (2) Type of instrument creating or governing the organization, corporation, or trustee, date of instrument, and the location where it is filed;
- (3) Names and addresses of trustees, or corporate officers and directors;
- (4) Titles of instruments attached to the registration report;
- (5) Description and value of charitable corporation or trust assets, including a statement of the current market value of such assets, and statement of liabilities of the corporation or trust;
- (6) Purpose of the charitable corporation or trust;
- (7) Names and addresses of beneficiaries designated by the instrument governing the charitable corporation or trust; and
- (8) Designation of the fiscal year of the trust or corporation, if reports are to be filed on other than a calendar year basis.

Trustees of charitable trusts, as defined in the charitable trust act and these regulations, holding or being in control of property for charitable purposes July 30, 1967, shall file the required registration statement on or before January 31, 1968.

AMD

WAC 44-01-100 ANNUAL REPORTS - SUBSTANCE - FORM. The annual reports shall contain the information required by the United States Internal Revenue Service in its form 990-A, Part II, return; and such further information as may be required by these regulations as amended from time to time. The report shall specifically contain a statement of the current market value of assets of the charitable corporation or trust. Such report insofar as it contains the required information, may be submitted in the form of either:

- (1) The form 990-A, Part II, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, filed with the U. S. Internal Revenue Service; or
- (2) A copy of the annual account filed by the trustee in any court having jurisdiction of the trust; or
- (3) A copy of an audit certified as being true and correct and in accordance with generally accepted accounting principles by any certified public accountant and containing substantially the information required as an annual report by the attorney general.

If any such alternative form is utilized and does not contain substantially all the information required by these rules, the form shall have attached to it one or more supplementary sheets providing such information.