

**WAC 208-532-060 Records and books of account.** Records and books of account of an alien bank office shall be kept as though the Washington office was conducted as a separate and distinct entity with its assets and liabilities entirely separate and apart from other operations of its head office and its subsidiaries or affiliated corporations. Books and accounts shall be maintained, where possible, as are the books and accounts of banks chartered by the state of Washington, to:

- (1) Facilitate the preparation of required reports of condition.
- (2) Facilitate the preparation of the required report of income.

[Statutory Authority: RCW 30.04.030 and 43.320.040. WSR 00-18-103, recodified as § 208-532-060, filed 9/6/00, effective 10/7/00; Order 23, § 50-32-060, filed 8/14/73.]