STATE of WASHINGTON SECRETARY of STATE

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Washington State Charitable Trust Act
Summary of the Chapter 11.110 RCW

"The purpose of this chapter is to facilitate public supervision over the administration of public charitable trusts and similar relationships and to clarify and implement the powers and duties of the attorney general and the secretary of state with relation thereto." (RCW 11.110.010)

CHARITABLE TRUST DEFINED

- A charitable trust is any entity holding income-producing assets, in excess of $250,000 dollars (market value), invested to support a charitable, religious, eleemosynary, benevolent, educational, or similar purpose.
- When operating under Washington State jurisdiction, such entities are required to register with the Office of the Secretary of State, Charities Program.

REGISTRATION REQUIREMENTS

- Within four months of its inception, a charitable trust must file the Application for Registration as a Charitable Trust, a copy of the trust instrument, and a $25 dollar filing fee made payable to the Secretary of State.
- Subsequently, a charitable trust must annually submit its federal tax return and a $25 filing fee by the fifteenth day of the fifth month following its fiscal year-end.
- A charitable trust is required to report any amendments to the instrument within four months of the making of the amendment.

CHARITABLE TRUSTS EXEMPTED FROM REGISTRATION

- Any entity recognized, by the Internal Revenue Service, as a religious organization.
- Any entity whose charitable assets are in the nature of a remainder.
- Any accredited institute of public education.

THE CHARITABLE TRUST DIRECTORY

The Charitable Trust Directory is published biennially by the Office of the Secretary of State. Registered, charitable trusts may elect to appear (in this publication) as grantseekers, grantmakers, or both.

NOTE: No part of this summary supercedes the Revised Code of Washington