

Tax Facts

Got Questions?....We can help!

In the next few weeks, many thousands of businesses will prepare and file excise tax returns. To meet the high demand for assistance during this very busy time, the Department of Revenue offers a number of services to assist you.

Internet/Electronic Services

Check out our web site at <http://dor.wa.gov> to save time in completing and filing your Combined Excise Tax Return. Brochures, tax forms, local sales tax rates, frequently asked questions . . . they are all at your fingertips, 24 hours a day. Need help completing your tax return? You can find easy to follow instructions and examples in our . You can also update your account information, change your address, or close your account under the "Contact Us" tab. (See page 11 for more information on electronic services.)

Automated Telephone Services

Our toll free automated services offer access to forms and information, as well as allow you to change an address, close your business, or make other changes to your account. Simply call 1-800-647-7706. Listen to the menu and select from the many options available, including:

- *Fast Fax*, which transmits documents directly to your fax machine
- Account changes
- Business closures

For prerecorded tax information call *Tax Express* at 1-800-334-8969. Three-digit codes are assigned to each prerecorded topic. To receive a list of topics and codes, call 1-800-647-7706 and leave a message with the automated attendant.

Telephone Information Center

If you can't find the information you're looking for online or via the automated telephone service, call 1-800-647-7706 for personal assistance. Tax information specialists in our Telephone Information Center are available to help you from 7:30 a.m. to 5:00 p.m., Monday through Friday, except for Wednesdays when the phone lines open at 9:00 a.m.

Because of the number of taxpayers filing returns, the phone lines become very busy during January. To help us better serve you, here are a few helpful tips:

- Call early in the month with your questions, before January 15.
- Avoid calling between 10:00 a.m. and 2:00 p.m. - usually the busiest time of the day.
- Have your registration/UBI/ DOR tax reporting number and tax return available. This nine-digit number is printed on the tax return, above the name and address label.
- Be prepared to tell us the type of tax return you've received - a *Combined Excise Tax Return* or a *Sales Tax Remittance Form*.
- Have your gross income figures prepared to complete the return.
- Stay on the line and be patient - we answer every call in the order received.

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Get it right! Hints for completing your tax return

Due date

The legal due date for filing the 2002 annual return is January 31, 2003. Be sure to mail your completed return so the envelope is postmarked on or before that date. Returns may also be hand delivered to any of the Department of Revenue's 12 field offices on or before the due date. For the office nearest you, see the back page.

Use the tax return form DOR mails to you

The tax return you receive in the mail includes bar codes that identify your UBI/ tax registration number and the annual 2002 period. In addition, the tax form is printed with special shading that helps streamline tax return processing. Photocopied returns cannot be processed by our automated return processing system. We appreciate your using the form you receive in the mail when filing your annual 2002 taxes.

No business activity or no tax due

You must file a tax return, even if you had no business activity or owe no tax. It's easy to file a "no business" return. Simply check the "no business activity" box on the return. On the *Annual 2002 Combined Excise Tax Return*, the "no business activity" box is located directly under the due date information at the bottom right of the return. Another option is to file a "no business" return electronically using our ELF system. (See the article on page three for more information.) You may also use our automated telephone service at 1-800-647-7706 to tele-file a "no business" return.

Local sales and use tax changes

Several local tax rates have changed during 2002. Most have increased, though some rates have decreased. Be sure to confirm the correct location code and tax rates before completing your tax return. For assistance, refer to the local sales and use tax sections of the instructions for completing the tax return. The instructions are mailed with your tax return. The *Local Sales and Use Tax Changes Flyer* is also available on our web site under the "Publications" button.

Small Business B&O Tax Credit

Don't forget to take the Small Business B&O Tax Credit if the amount of *business and occupation tax* you owe for the entire year is less than \$840. Instructions and a chart to calculate your credit are included with the tax return.

Calculate your litter tax

If your business activity is among those subject to litter tax, don't forget to calculate this tax on your return. Retailers, wholesalers, and manufacturers of certain products owe litter tax on the gross sales of those certain products. Additional details are provided in the Department's administrative rule, WAC 458-20-243. Access the rule from our web site at <http://dor.wa.gov> or call to request a copy. If you need help to determine if you owe litter tax, call our Telephone Information Center.

Sign it

Be sure to sign and date the return, and include a daytime phone number. Please use the self-addressed envelope provided when mailing the tax return.

Copy it

Make a photocopy of the tax return for your records before mailing it.

The due date for the Annual Tax Return is January 31, 2003. Check out page one if you need assistance in completing your tax return.



2002 New Tax Laws

Changes that may affect you

The 2002 Legislature made several changes to taxes and programs administered by the Department of Revenue. The following is a brief summary of the new tax laws. You may obtain a copy of the complete bills online at the Washington State Legislature's web site, <http://www.leg.wa.gov/wsladm/bills.cfm>.

Sales and Use Tax

Sales/hotel/motel taxes on long term rental of lodging—Second Substitute House Bill (2SHB) 1531 (Chapter 178, Laws of 2002) provides a presumption that the sale of and charge made for furnishing lodging for a continuous period of one month or more is a rental of real property and, therefore, not subject to excise taxes. The bill was effective *March 27, 2002*, and applied retroactively to *September 1, 2001*. (Special Notice, *Changes Relating to the Definition of Rental of Real Estate for Hotels and Motels*, issued.)

Changes to use tax application—Senate Bill (SB) 6835 (Chapter 367, Laws of 2002) changes use tax application as follows:

- **Delivery charges:** Changes the definition of “value of article used” to include delivery charges. As a result, use tax applies to freight, delivery, or other like transportation charges paid as consideration to the seller of tangible personal property. *Effective June 1, 2002.*
- **Tangible personal property distributed in state:** Amends the definition of “use” and “consumer” for use tax purposes. This legislation provides that, with respect to property distributed within this state for the primary purpose of promoting sales of products or services, the use of the property is deemed to be by the person distributing or causing the distribution of the property. As a result, persons who hire out-of-state businesses to print and distribute materials into Washington to promote sales of products and services are subject to use tax on the value of those materials. *Effective June 1, 2002.* (Emergency rule, WAC 458-20-17803, adopted.)
- **The repair of tangible personal property:** Extends use tax to the value of certain retail services, with respect to tangible personal property, when the property is used by a consumer in this state. As a result, the value of out-of-state repair services is subject to use tax when the repaired property is brought into Washington. *Effective June 1, 2002.* (Special Notice, *Use Tax on Out-of-state Repairs*, issued.)

New Innovations with Electronic Filing

Two recent enhancements make it easier than ever to report and pay your taxes using the Electronic Filing (ELF) service.

The **data upload feature** allows businesses to upload large amounts of data without having to reenter data already keyed into spreadsheets or other accounting software. This feature will be particularly useful for businesses coding sales tax to many locations. Users will need to convert their data into CSV (comma-delimited) format prior to uploading it. Complete instructions can be obtained by selecting the “data upload” option within the ELF application and choosing “help.”

For taxpayers that don't owe taxes for a given period, the **no-business-return feature** allows them to select a “no business return” option to file simply and quickly. To use this feature, you'll first need to register in ELF. Instructions for registering are available by selecting the “no business returns” option in ELF.

To learn more about ELF and see if it will work for you, click on the ELF icon at <http://dor.wa.gov>.



Deductions&Exemptions

Deduction for investment, dividend, and certain loan interest income—House Bill (HB) 2641 (Chapter 150, Laws of 2002) allows a B&O tax deduction for investment and dividend income. The bill also allows a deduction for amounts derived from interest on loans between subsidiaries and/or the parent, but only when the total loan *and investment* income is less than five percent of the annual gross receipts of the business. The deduction does not apply to any other loan interest, nor to any investment or dividend income derived by a banking, lending, or security business. *Effective July 1, 2002.*

Exemption for organ procurement entities—Substitute Senate Bill (SSB) 6787 (Chapter 113, Laws of 2002) provides a B&O tax exemption for amounts received by a qualified nonprofit organ procurement organization. Sales and use tax exemptions are also provided to these organizations for the purchase and use of medical supplies, chemicals, and other materials, as those terms are defined in RCW 82.04.324. The sales/use tax exemption does not apply to construction materials, office equipment, supplies, or vehicles. For purposes of the exemption, qualifying criteria, including nonprofit status, is established under 42 USC Section 273 (b). *Effective March 22, 2002.*

Sales tax refund related to tax overpayment on leased equipment—Senate Bill (SB) 5523 (Chapter 57, Laws of 2002) allows an offset against sales tax otherwise due for sales tax erroneously paid a lessor when purchasing equipment for leasing. The lessor must have at the time of purchase been entitled to purchase the equipment at wholesale and must substantiate that the sales tax was paid and there was no intervening use of the equipment. *Effective June 13, 2002.*

Property tax exemption for multi-family dwellings—Substitute House Bill (SHB) 2466 (Chapter 146, Laws of 2002) changes the property tax exemption provided for some multi-family dwellings. A ten-year property tax exemption is now available for qualifying new construction, conversions, or rehabilitation improvements for multi-family dwellings in cities with populations of at least 30 thousand. Previously, the population had to be at least 50 thousand. *Effective June 13, 2002.*

Other Legislation

Tobacco products tax—Senate Bill (SB) 6591 (Chapter 325, Laws of 2002) imposes the tobacco products tax on persons purchasing “tobacco products” for resale from persons not subject to state taxation. Effective July 1, 2002, the tobacco products tax is due on all acquisitions of tobacco products for resale, where the tobacco products tax has not been previously paid. “Tobacco products” include cigars and other smoking tobacco, snuff, and other chewing tobaccos, **but does not include cigarettes**. *Effective July 1, 2002.* (Emergency rule, WAC 458-20-185, adopted.)

Update on definition of hazardous substance—Engrossed Substitute Senate Bill (ESSB) 6060 (Chapter 105, Laws of 2002) updates the definition of “hazardous substance” for purposes of the hazardous substance tax to include substances defined in federal law (Comprehensive Environmental Response, Compensation and Liability Act of 1980 as amended in 1986) as being hazardous except for certain noncompound metals when in solid form in particles larger than one 100 micrometers. The bill also clarifies that the tax applies to pesticides that are required to be registered under the Federal Insecticide, Fungicide and Rodenticide Act. *Effective July 1, 2002.*

Remember to report use tax on your Combined Excise Tax Return.

Examples include purchases of tangible personal property used or consumed in your business (excluding inventory) from out-of-state sellers via the Internet, telemarketing, and mail order.

Tax increase on wireless telephone lines—House Bill (HB) 2595 (Chapter 341, Laws of 2002) increases the tax applicable to wireless telephones to fund the implementation of a statewide wireless enhanced 911 service and to supplement the operational cost of the system. The increase includes a new state enhanced 911 excise tax on wireless telephone access of \$0.20 per month and an increase in the maximum rate of the county tax on wireless telephone access from \$0.25 to \$0.50 per month. Radio communications service companies and companies that resell such services must collect the tax from subscribers. *Effective January 1, 2003.* (Special Notice, *Tax Increase on Wireless Telephone Access to Fund 911 Service*, issued.)

Sourcing mobile telephone service—Senate Bill (SB) 6539 (Chapter 67, Laws of 2002) provides that retail sales tax, municipal utility taxes, and enhanced 911 telephone taxes will be levied on mobile telephones according to the place of their primary use, which is defined to mean the address of the mobile telephone user. The bill also amends the state B&O tax to adopt the uniform sourcing rules provided in the federal legislation. *Effective August 1, 2002.* (Special Notice, *Addressed-based Database Now Available for Local Tax Coding for Mobile Telecommunications Services*, issued.)

2002 Changes to Interpretive/Policy Statements

The Department issues interpretive and policy statements, such as Excise Tax Advisories (ETAs), Interim Audit Guidelines (IAGs), and Audit Directives to explain how tax applies to a specific set of facts or to address specific issues. These statements are issued or cancelled periodically based primarily on changes in the tax law. Statements that are cancelled can no longer be relied upon for tax application.



Excise Tax Advisories

Issued in 2002:

- | | |
|----------------|---|
| 2007.04.190 | Taxability of federal instrumentalities and federally-created corporate entities. <i>Issued January 28, 2002.</i> |
| 2008.08.178 | Deferred sales tax. <i>Issued June 5, 2002.</i> |
| 2002.16.179 | Low density light and (4 th revision) power utility deduction. <i>Issued June 20, 2002.</i> |
| 2009 | BTA nonacquiescences. <i>Issued August 20, 2002.</i> |
| 2010.04.08.183 | Health and physical fitness clubs receiving initiation fees and dues income. <i>Issued October 1, 2002.</i> |

Cancelled in 2002:

- | | |
|------------|---|
| 165.04.109 | Interest received on funds procured for affiliated companies. <i>June 30, 2002.</i> |
| 571.04.169 | Taxability of investment income. <i>June 30, 2002.</i> |
| 552.99.29A | Leasehold Excise Tax – Exemption for public employees – condition of employment. <i>September 26, 2002.</i> |



Audit Directives

With the exception of six directives, the entire series of audit directives has been cancelled. The remaining audit directives are:

- | | |
|--------|---|
| 8108.1 | Merchandise Returns with Restocking Charge |
| 8144.1 | Printing Plates – ETBs 417 and 456 |
| 8168.1 | Retirement Homes |
| 8171.2 | Paving Cuts |
| 8177.1 | WAC 458-20-177 - Out-of-state Affidavits |
| 8178.1 | Use Tax Value of Equipment Used Temporarily in Washington |



Interim Audit Guidelines

Cancelled in 2002:

- | | |
|-----------|--|
| IAG 01.01 | Deferred sales tax. <i>June 5, 2002.</i> |
| IAG 04. | Taxability of investment income. <i>June 30, 2002.</i> |



2002 Rule Changes

The following excise tax rules were adopted during 2002:

- 458-20-151 Dentists and other health care providers, dental laboratories, and dental technicians - *Amended effective November 17, 2002.*
- 458-20-17803 Use tax on promotional materials - *Emergency rule effective June 1, 2002; second emergency rule adopted September 27, 2002.*
- 458-20-185 Tax on tobacco products - *Emergency rule effective July 1, 2002; second emergency rule adopted October 25, 2002.*
- 458-20-192 Indians – Indian country - *Amended effective August 2, 2002.*
- 458-20-217 Lien for taxes - *Amended effective August 23, 2002.*
- 458-20-260 Oil spill response - *Amended effective August 26, 2002.*



Special Notices

The Department of Revenue issued a number of Special Notices in 2002. These notices discuss recent legislative changes, explain how tax applies to a specific set of facts or address specific issues. You can access them from our web site under “Publications” or call us at 1-800-647-7706 to request a specific notice.

Sales and Use Tax Exemption for
Light and Power Businesses Issued February 11, 2002

Tax Exemptions on Sales of Goods
and Services to Indians and Indian Tribes
Taking Place in Indian Country Issued February 2002

Dairy Nutrient Management
Sales/Use Tax Exemption Issued March 12, 2002

Taxability of
Sales of Explosives Issued April 26, 2002; reissued June 27, 2002

Changes Relating to the Definition of
Rental of Real Estate for Hotels and Motels Issued July 3, 2002

Estate Tax Filing Requirement – 2002 Issued July 26, 2002

Use Tax on Out-of-state Repairs Issued July 29, 2002

Addressed-based Database
Now Available for Local Tax Coding for
Mobile Telecommunication Services Issued September 10, 2002

Tax Increase on Wireless Telephone
Access to Fund E-911 Service Issued November 2002



Question&Answer

Q. I subscribe to receive satellite television services. Are my monthly service billings subject to retail sales tax?

- A. Charges for receiving subscriber or satellite television services are not subject to retail sales tax in Washington. However, if the bill includes separate charges for the rental or purchase of equipment, those charges are subject to sales tax. For instance, if you purchase or lease a satellite dish, the charge is subject to sales tax.

Q. Does retail sales tax apply to charges for shipping and handling?

- A. Yes. Shipping, handling, freight, postage, COD, and delivery costs charged by the seller to the buyer are part of the selling price of the property sold and are subject to sales tax. WAC 458-20-110 provides additional information regarding shipping charges.

Q. Does “use” tax apply to charges for shipping?

- A. Effective June 1, 2002, shipping, freight, postage, and delivery costs charged by the seller of tangible personal property are subject to use tax if the property itself is subject to the tax.

When calculating use tax, the measure of tax is the value of the article used. As a result of recent legislation, Senate Bill 6835, the “value of article used” now includes charges for freight, shipping, or other like transportation charges paid as consideration to the seller.

Q. Are prepaid telephone calling cards subject to retail sales tax?

- A. Yes, sales of prepaid telephone calling cards are retail sales, subject to retail sales tax. The card purchased represents a sale of telephone services and network telephone services are specifically defined as retail sales in RCW 82.04.050(5).

Charges for telephone calls that originate and terminate outside of Washington are interstate sales, and normally not taxed in Washington. However, at the time of sale, sellers of telephone calling cards have no way of knowing where the calls will originate or terminate. Thus, **sales tax applies to all telephone calling cards purchased in Washington.**

In addition to collecting sales tax, persons selling telephone cards must report the gross sales under the retailing B&O tax classification. For more information, see Excise Tax Advisory (ETA) 567.08.245.



More Publications

During the year, the Department of Revenue updated and revised a number of publications, for example, brochures on cigarette tax, fish tax, business and occupation tax, and retail sales tax. These, and dozens of other tax-related publications, are available on our web site under “Publications.”

Throughout the year, DOR’s Appeals division publishes Washington Tax Decisions (WTDs). Published WTDs provide guidance on applications and interpretations of tax statutes, administrative rules, and Department of Revenue policies to taxpayers and DOR personnel. The cases are sanitized to protect the identities of the taxpayers involved. You can receive notification of newly issued WTDs through our e-mail service, Listserv. For more information on Listserv, see page 11 or look on our web site under the “Contact Us” button.



What You Need To Know

Nonresident Sales Tax Exemptions

During this holiday shopping season, retailers statewide are making sales to residents of states or locations other than Washington. Many of those vendors may wonder if they should charge Washington's sales tax to nonresidents purchasing items in Washington.

Delivery made outside of Washington

If a nonresident makes a purchase of tangible personal property in Washington and the seller ships the property directly to the nonresident's residence or business location outside of the state, the vendor should not charge sales tax on the transaction. The seller should include the sale in the gross amount reported on the tax return and take a deduction for the sale amount under the "interstate and foreign sales" category for both B&O and retail sales tax. In addition, the vendor must maintain records verifying the out-of-state delivery of the items. (See WAC 458-20-193 for additional information.)

Delivery taken in Washington

Washington law (RCW 82.08.0273) provides an exemption from the retail sales tax to certain nonresidents for purchases of tangible personal property (but not services) for use outside the state. Residents of certain states, territories, and Canadian provinces with a state sales tax rate of less than three percent may make purchases of tangible personal property for use outside of Washington. Items consumed or used in this state do not qualify for this exemption. For instance, a hotel stay or restaurant meal does not qualify.

Only residents of the following states, territories, and provinces currently qualify:

Alaska	Oregon	Montana	New Hampshire	Virgin Islands
Guam	Puerto Rico	Northern Marina Islands	Yukon	Alberta

However, the statute specifically provides that it is the seller's option whether to make a tax exempt sale to qualifying persons. Thus, vendors may opt not to make such sales tax exempt sales, if they choose. If the seller chooses not to make a tax exempt sale to a qualifying person, that person has an option to go to another seller or to pay sales tax. If the buyer pays the sales tax to the seller, the buyer is not entitled to a sales tax refund from the Department.

Vendors making sales of eligible items must keep a record of one piece of picture identification documenting the residence of the buyer. For additional information on qualifying purchases and record keeping requirements, see ETA 316.08.193.

Use GIS to Look Up Local Sales Tax Rates

With more than 350 different location codes throughout the state, it can be a challenge determining local tax codes and rates. The Department's Geographic Information System (GIS) can help you find the correct local tax rate for locations throughout Washington. GIS offers several different methods to look up tax codes and rates. For example:

- The **Sales Tax Rates Map** allows you to navigate a map to find the correct sales tax rate for a particular location.
- The **Sales Tax Rates Address Lookup** provides the correct sales tax rate and code when you type in a specific address.

You can even build your own location code system by seeking the Data Download feature to integrate local tax information with your business accounting system.



Recent enhancements to GIS include forest tax assistance. Use GIS to determine the correct stumpage value area code and haul zone code using either the address lookup feature or map. Look for the GIS icon on our web site at <http://dor.wa.gov>.



Tax Workshops—Sign up Today

Register for workshops online at http://dor.wa.gov/services/services_wrkshop.asp or call the number listed below.

New Business Outreach

New Business Outreach (NBO) Workshops provide a basic overview of taxes that apply to various business activities in Washington. Topics include tax reporting classifications, deductions, collecting sales tax, and record keeping requirements.

DATE	LOCATION	ADDRESS	TIME
1/14/03	Port Angeles	Port Angeles City Hall Council Chambers, 321 East 5 th Street, Port Angeles (To register, please call 360/457-2564)	9:00-12:00
1/14/03	Bellingham	Worksource Office, 101 Prospect Street, Ste 10, Conference Room, Bellingham (To register, please call 360/738-6111)	1:00-4:00
1/15/03	Spokane	Dept. of Revenue, 8th floor of Northtown Office Bldg., 4407 N. Division, Spokane (To register, please call 509/482-3805)	8:30-11:30; 1:30-4:30
1/15/03	Vancouver	Dept. of Revenue, Training Room, 8008 NE Fourth Plain Blvd, Ste 340, Vancouver (To register, please call 360/260-6176)	9:00-12:00
1/16/03	Bothell	Bellevue City Hall, Council Conference Room 11511 Main Street, Bellevue (To register, call 425/452-6851)	1:00-4:00
1/21/03	Wenatchee	Douglas County Fire Station 377 Eastmont Ave, East Wenatchee (To register, please call 509/663-9714)	1:30-4:30
2/11/03	Bellingham	Worksource Office, 101 Prospect Street, Ste 10, Conference Room, Bellingham (To register, please call 360/738-6111)	1:00-4:00
2/18/03	Wenatchee	Douglas County Fire Station 377 Eastmont Ave, East Wenatchee (To register, please call 509/663-9714)	1:30-4:30
2/19/03	Spokane	Dept. of Revenue, 8th floor of Northtown Office Bldg., 4407 N. Division, Spokane (To register, please call 509/482-3805)	8:30-11:30; 1:30-4:30
2/19/03	Vancouver	Dept. of Revenue Training Room, 8008 NE Fourth Plain Blvd, Ste 340, Vancouver (To register, please call 360/260-6176)	9:00-12:00; 1:00-4:00
3/11/03	Bellingham	Worksource Office, 101 Prospect Street, Ste 10, Conference Room, Bellingham (To register, please call 360/738-6111)	1:00-4:00

Construction Industry Tax Workshop

This two-hour workshop is structured to provide tax information specific to the construction industry. Topics include custom construction, speculative building, government contracting, public road construction, and much more.

DATE	LOCATION	ADDRESS	TIME
1/22/03	Everett	Everett Comm. College, Jackson Center, Jackson Conference Rm. 2000 Tower Street, Everett	10:00-12:00



Estate Tax

Washington State has different estate tax reporting requirements than those of the federal government for deaths occurring on January 1, 2002, and after. In 2002, estates with gross values falling between \$700,000 and \$999,999 will still need to file an estate tax return with the state of Washington, even though they no longer need to file with the federal government.

The state of Washington operates under RCW 83.100.020 (15), which references the Internal Revenue Code (IRC) as it existed on *January 1, 2001*. Since the state of Washington is not operating under the most current version of the IRC, the state of Washington will collect 100 percent of the available estate tax credit. Federal estate tax law changes enacted after January 1, 2001, do not apply to the reporting requirements of Washington's estate tax.

Revised Washington State Estate Tax returns are available on our web site at <http://dor.wa.gov> or by requesting a copy from our Estate Tax section at (360) 752-5547 or (360) 753-7518.

Looking for the IRS?

Each year, we receive numerous calls requesting federal income tax assistance and forms. As a state agency, the Department of Revenue is not qualified to answer federal tax questions and does not maintain federal (IRS) forms, such as W2s, and 1099s. For assistance with federal taxes, please contact the Internal Revenue Service online at www.irs.ustreas.gov, or at one of the following numbers:

Federal Tax Information – 1-800-829-1040

IRS tax forms only – 1-800-820-3676

Tele-tax Recorded Tax Information – 1-800-829-4477



On the Web

<http://dor.wa.gov>

Your time is valuable, and we know it. That's why we've made several enhancements to our web site during the last year.

Whatever you need – brochures, tax forms, or maybe just a telephone number – that information is now at your fingertips, quickly and effortlessly.

**A few improvements include:
Combined Excise Tax Return**

No more multiple clicks! You can now choose from the current year along with the past four years of returns, all from one page. Use the *Find it Fast* box on the right of the screen for all the information you'll need in completing your return, including:

- *Business Tax Guide* and other publications
- Local tax rate flyer
- Small business credit tables

Closing your DOR account . . .

. . . has never been easier! There are many possible reasons why you may want to close your tax reporting account with the Department of Revenue. And now we offer a simple, time-saving method that will ensure your account is closed when appropriate.

How it's done

Click on the "Contact Us" button on our home page, then look to the right under *Find it Fast*. Select "Business Account Closure/Update," and check the "Close Your DOR Account" box. To make your changes, click on the "Display Selection" button. This feature allows you to update your business mailing or physical address, change a telephone number - even tell us if your business activity has changed.

What is Listserv?

Listserv is a one-way broadcast system that allows the Department to send information updates to you via e-mail. You can receive information on a variety of topics.

What information is available?

We have a wide variety of topics, including:

- | | |
|--------------------------------|----------------------------|
| ■ Electronic Filing (ELF) | ■ Excise Taxes |
| ■ Property Tax Newsletter | ■ DOR New Releases |
| ■ Economic Development Council | ■ Safe Deposit Box Auction |
| ■ Unclaimed Property (UCP) | ■ Sales Tax Rate Updates |



Need Assistance

1-800-647-7706

Call the Telephone Information Center at 1-800-647-7706, Monday, Tuesday, Thursday and Friday, 7:30 a.m. to 5:00 p.m.; Wednesday, 9:00 a.m. to 5:00 p.m.

For local assistance, see the back page of this publication for the DOR office nearest you.

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