

# TaxFacts

Washington State Department of Revenue

JULY 2013

This twice-yearly publication summarizes changes and provides information about tax laws administered by the Department of Revenue. By making this document available online, we are able to provide more information than was possible in the paper version.

## Find articles of interest

We invite you to scroll through the pages, or click on the title in the Table of Contents to move directly to an article of interest. Click the Revenue icon  in the top left corner to return to the contents page. Additional links within the articles will take you to our [website](#) where you can find more information on the topic.

## Keep a copy for your files

This format allows you to print the whole document or just the pages with information related to your business. If you are going paperless, download this document to your computer. [Past issues of Tax Facts](#) are available on our website.

## Contents

<b>Legislative tax updates .....</b>	<b>2</b>
<b>Tax News.....</b>	<b>6</b>
<b>New rules and notices .....</b>	<b>8</b>
Rule making activities.....	8
Special notices.....	9
<b>Filing return tips .....</b>	<b>10</b>
Tax return tips.....	10
Plan for and pay your taxes video.....	11
E-File is free and our online tutorials make it easy...11	
<b>Tools and resources .....</b>	<b>12</b>
Update your business information .....	12
Stay informed. Join a Listserv .....	12
Free tax workshops.....	13
Sign up for a construction workshop.....	13



# Legislative tax updates

The 2013 Legislature made several changes to taxes and programs administered by the Department of Revenue. Following is a brief summary of some of the bills affecting excise taxes. For more information, please refer to the bill at <http://apps.leg.wa.gov/billinfo/>.

## **Zapper bill addresses tax evasion**

*Effective July 28, 2013*, Senate Bill (SB) 5715 (Chapter 309, Laws of 2013) makes it a class C felony to commit tax fraud using automated sales suppression software, commonly known as “zappers.” Under the legislation, persons convicted of selling, installing, or designing zappers will be subject to an additional mandatory fine that is the greater of \$10,000 or the amount of tax that the retailer didn’t pay. It also gives the Department of Revenue the authority to revoke the business license of any business found using such devices and not reinstate a business license unless it agrees to five years of electronic monitoring.

## **Stand alone plans for pediatric oral services**

*Effective July 28, 2013*, Engrossed Substitute House Bill (ESHB) 1846 (Chapter 325, Laws of 2013) extends the business and occupation (B&O) tax exemption provided in RCW 82.04.320 to stand alone dental plans for pediatric oral services. The B&O tax continues to apply to stand alone dental plans for adults.

## **Sales of automotive adaptive equipment to disabled veterans**

*Effective August 1, 2013*, Substitute Senate Bill (SSB) 5072 (Chapter 211, Laws of 2013), provides a sales and use tax exemption for sales of prescribed add-on automotive adaptive equipment to disabled veterans or disabled members of the armed forces. [Special Notice](#)

## **Telecommunications changes**

*Effective August 1, 2013*, Second Engrossed Second Substitute House Bill (2ESSHB) 1971 (Chapter 8, Laws of 2013) changes the taxation of telecommunication services. Telephone service providers will:

- Begin collecting retail sales tax on local (residentially tariffed wireline) telephone service charges.
- Begin collecting retail sales tax on coin-operated telephone service charges.
- No longer collect the Washington Telephone Assistance Program (WTAP) tax or Telephone Relay Service (TRS) tax. (RCW 80.36.430 and 43.20A.725)

Effective January 1, 2014, the Enhanced 911 excise tax will apply to charges for prepaid wireless telecommunications service. [Special Notice](#)

## **B&O tax exemption for Health Benefit Exchange**

*Effective September 28, 2013*, Engrossed Substitute House Bill (ESHB) 1947 (Chapter 6, Laws of 2013), provides a B&O tax exemption for amounts received by the Washington health benefit exchange established under RCW Chapter 43.71.

## **Payroll Services Deduction**

*Effective October 1, 2013*, Engrossed Substitute Senate Bill (ESSB) 5882 Part I (Chapter 13, Laws of 2013) provides a deduction from B&O tax for payments received from an affiliate by an employer of record engaged in providing paymaster services to cover costs of a qualified employee. Employee costs incurred in connection with contractual obligations, including staffing services, do not qualify for the deduction. [Special Notice](#), coming soon.



# Legislative tax updates

## **Clay target sales/use tax exemption**

*Effective October 1, 2013*, Engrossed Substitute Senate Bill (ESSB) 5882 Part IV (Chapter 13, Laws of 2013) allows a temporary sales and use tax exemption for purchases of clay targets by nonprofit gun clubs. The exemption applies to clay target shooting when a fee is charged for the activity. The exemption expires July 1, 2017. [Special Notice](#), coming soon.

## **Products that impart flavor to food**

*Effective October 1, 2013*, Engrossed Substitute Senate Bill (ESSB) 5882 Part V (Chapter 13, Laws of 2013) provides a sales and use tax exemption for purchases of certain wood chips, grape vines, and charcoal for use by restaurants. The products must impart flavor to the food and be substantially consumed by the combustion process during cooking. The exemption also extends to wooden planks that are used to support the food during cooking, such as cedar grilling planks. The exemption does not apply to any purchases of gas fuel.

## **Standard financial information**

*Effective October 1, 2013*, Engrossed Substitute Senate Bill (ESSB) 5882 Part VII (Chapter 13, Laws of 2013), provides retail sales and use tax exemptions on the purchase and use of standard financial information by a qualifying international investment management company. The bill provides definitions for both “standard financial information” and “qualifying international investment management company” and limits the amount of qualifying purchases to \$15 million dollars in a calendar year. [Special Notice](#), coming soon.

## **Cover charges for opportunity to dance reclassified until July 1, 2017**

*Effective October 1, 2013*, Engrossed Substitute Senate Bill (ESSB) 5882 Part VIII (Chapter 13, Laws of 2013) provides that cover charges for the opportunity to dance are no longer subject to the retail sales tax. These cover charges will also no longer be subject to the Retailing classification of the B&O tax, but will be subject to the B&O tax under the classification, Services and Other Activities. This reclassification expires on July 1, 2017.

The bill also clarifies that “opportunity to dance,” means that an establishment provides a designated physical space, on either a temporary or permanent basis, where customers are allowed to dance and the establishment either advertises or otherwise makes customers aware that it has an area for dancing. [Special Notice](#), coming soon.

## **Large aircraft tax preferences**

*Effective January 1, 2014*, Engrossed Substitute Senate Bill (ESSB) 5882 Part XI (Chapter 13, Laws of 2013) provides a sales and use tax exemption for purchases by nonresidents of private airplanes weighing over 41,000 pounds. It also provides an exemption for charges for repairing, cleaning, altering or improving such airplanes owned by nonresidents. A nonresident qualifies for these exemptions when they are not required to register the airplane with the Department of Transportation.

The bill also provides that airplanes used in interstate commerce are subject to aircraft excise tax when the airplanes are in the state exclusively for storage of not less than one full calendar year.



# Legislative tax updates

## **Mint growers**

*Effective October 1, 2013*, Engrossed Substitute Senate Bill (ESSB) 5882 Part XIII (Chapter 13, Laws of 2013) provides a sales and use tax exemption for purchases of propane and natural gas by farmers who produce mint oil. The propane or natural gas must be used exclusively to distill mint on a farm.

## **Use tax exemption for goods purchased from a nonprofit organization holding a fundraiser**

*Effective October 1, 2013*, Engrossed Substitute Senate Bill (ESSB) 5882 Part XIV (Chapter 13, Laws of 2013) provides an exemption from use tax for any article of personal property, valued at \$10,000 or less, purchased or received as a prize from a nonprofit organization or library as part of a fundraising activity. This exemption expires on July 1, 2017.

## **Tax preference transparency & accountability**

Engrossed Substitute Senate Bill (ESSB) 5882 Part XVII (Chapter 13, Laws of 2013), provides additional requirements for businesses that claim new tax preferences that take effect after August 1, 2013. Every new tax preference expires after ten years unless an expiration date is expressly provided in the original legislation. Businesses that claim new tax preferences will be required to file an annual survey if the new tax preference is for job creation or industry competitiveness. All businesses claiming a new tax preference must report the amount of the preference claimed to the Department, unless it meets one of the exemptions listed in the bill. The amount of any new tax preference claimed by a business is subject to public disclosure and after two years is no longer considered confidential tax information; the Department may waive this public disclosure requirement for good cause.

## **Programs Extended and/or Expanded**

### **Tax exemptions for honey beekeepers**

The B&O, and sales and use tax exemptions for eligible apiarists were extended to July 1, 2017. Additionally, a new sales and use tax exemption was added to exempt the purchase and use of feed by eligible apiarists in the raising of a bee colony used to make honey bee products. See RCW 82.04.629, 82.08.0204 and 82.12.0204. (ESSB 5882, Part III) [Special Notice](#).

### **Renewable energy sales/use tax exemptions**

The sales and use tax exemptions (and refund program) for buyers of qualified renewable energy machinery and equipment and installation labor and services were extended. RCW 82.08.963 & 82.12.963, which provide a 100 percent exemption, were extended to June 30, 2018 and apply to solar systems 10kW and smaller. These exemptions were also amended to include thermal heat systems that use solar collectors or solar hot water systems effective July 1, 2013.

RCW 82.08.962 & 82.12.962, which provide a 75 percent refund of sales/use tax paid on solar systems over 10kW and other renewable energy systems 1kW and larger, were extended to January 1, 2020. (See ESSB 5882, Parts XV and XVI) [Special Notice](#), coming soon.

### **Hog fuel sales/use tax exemptions extended**

The sales/use tax exemptions on the purchase of hog fuel used to produce electricity, steam, heat, or biofuel have been extended to June 30, 2024. RCW 82.08.956 and RCW 82.12.956. (See ESSB 5882, Part X). [Special Notice](#).



# Legislative tax updates

## **Reduced B&O tax rate for manufacturers of solar energy systems and certain components of those systems extended**

The reduced B&O tax rate provided by RCW 82.04.294 for manufacturers of solar energy systems using PV modules or stirling converters or manufacturers of solar grade silicon, silicon solar wafers, silicon solar cells, thin film solar devices, or compound semiconductor solar wafers to be used exclusively in components of such systems was extended to June 30, 2017.

The amendment also included solar grade silicon as a “semiconductor material” that qualifies for the sales tax exemption provided by RCW 82.08.9651 on the purchase of certain gases and chemicals used in the production of semiconductor materials. (See ESSB 5882, Part IX). [Special Notice](#)

## **Commute Trip Reduction Credit extended**

The Commute Trip Reduction (CTR) tax credit provided by RCW 82.70 has been extended to July 1, 2014. The program was due to expire July 1, 2013. The law was also amended and reduces the statewide cap on the credit from \$2.75 million to \$1.5 million per fiscal year.

The amendments to the law are effective immediately. (See ESSB 5024). [Special Notice](#)

## **Dairy Product Manufacturers B&O tax exemption and preferential B&O tax rate expanded**

The B&O tax exemptions provided by RCW 82.04.4268 to manufacturers of dairy products were amended to include wholesale sales by the dairy product manufacturer to a purchaser who uses the dairy products as an ingredient or component in the manufacturing of another dairy product in Washington. These exemptions expire July 1, 2015.

In addition, the B&O tax rate of 0.138 percent provided to dairy product manufacturers under RCW 82.04.260 effective July 1, 2015, has been expanded to include wholesale sales of dairy products to a purchaser for use as an ingredient or component in the manufacturing of another dairy product in Washington. This amendment to the law expires July 1, 2023. (See ESSB 5882, Part II) [Special Notice](#), coming soon.

## **Blood and tissue bank exemption expanded**

The B&O tax exemptions provided in RCW 82.04.324 for qualifying blood bank and qualifying blood and tissue banks have been expanded to include testing or processing of blood, on behalf of: itself, other qualifying blood banks or other qualifying blood and tissue banks. Persons may not claim an exemption under this expanded portion of the exemption for more than \$150,000 in tax per calendar year. [Special Notice](#), coming soon.

## **Programs Expiring or Changing**

### **Temporary B&O tax rate increase expiring**

*Effective July 1, 2013*, the temporary tax rate increases for businesses reporting under the Service and Other Activities (RCW 82.04.290), Gambling Contests of Chance (less than \$50,000 per year) (RCW 82.04.285) and Real Estate Brokers (RCW 82.04.255) business and occupation (B&O) tax classifications expire. The B&O tax rates will go back to 1.5%.

### **B&O Tax Rate for Printer and Publishers of Newspapers**

*Effective July 1, 2013*, the B&O tax rate for printers and publishers is .35%, down from .365%. [Special Notice](#).



# Tax news

## Chemicals used to treat drinking water

Chemicals that remain in the water after treatment, and are present in the water delivered to customers, can be purchased without paying sales or use tax.

For more information, see our [Tax Topics](#) article.

## Personal home rentals

Some property owners may not be aware that they may be required to collect and remit retail sales tax, and any applicable local lodging taxes/fees, if they rent out their homes for periods less than 30 days. Sales tax must be collected on transient rentals during the first calendar year in which the property owner exceeds two transient rentals. Sales tax applies on the third transient rental during that year. Also, sales tax applies on any subsequent transient rentals. For more information, see our Fact Sheet on [Personal Home Rentals](#).

If a homeowner uses a property manager to collect the rent on transient rentals, the property manager is obligated to collect and remit the sales tax. Generally, the property manager should directly report the sales tax collected with their own tax return, reporting the transaction as a consignment sale. See RCW 82.08.010(2)(a) and WAC 458-20-159. If the property manager does not collect and remit the sales tax, the Department may in its discretion proceed directly against either the homeowner or the property manager for the amount of the underpaid sales tax.

## Pharmacy sales

Pharmacies must collect retail sales tax on sales of pet medications and medical items which are not prescribed by a physician for human use. For more information, see our [Pharmacy Sales Chart](#).

## New sales tax exemption certificate for health care providers

The Department has developed a new [Sales Tax Exemption Certificate for Health Care Providers](#). This certificate should be used by health care providers to purchase prescription items.

## New electronic amended return

Now you can amend any filed return using our new online amended return application. It's easy. Simply log into My Account, select the return you want to change, and click amend. If filed electronically, the original return will launch allowing you to update the numbers you want to change. If filed on paper, a new return is presented and the corrected numbers can be entered. The application checks for errors, and calculates the tax difference. You can make a payment for the amount due, request that a credit be applied to outstanding liability, or request a credit memo or refund.

## Look up a tax rate on the go!

Do you do work or provide services for customers at their sites? Washington's free tax rate lookup app will help you find the correct sales tax rate for any Washington location—right from your iOS or Android devices. Use GPS or key in an address and instantly have the rate, location code, and a confirmation code. Save the information to your list or forward it to another phone or email address. You can even use the app to automatically calculate the total due from your customer. Did we mention it's free? Learn more by visiting [dor.wa.gov/TaxRateMobile](http://dor.wa.gov/TaxRateMobile).



# Tax news

## Dog Breeders

Some dog breeders may not be aware that anyone who engages in the business of selling dogs must register with the Department and collect retail sales tax. In addition, they may owe retailing business and occupation (B&O) tax on their sales. For more information, see our [Fact Sheet on Dog Breeders](#).

## Industry specific guides

To help you understand the tax obligations for specific industries, we've created the following [online guides](#).

These guides provide general information and do not replace or substitute Washington rules or laws. For more information go to [dor.wa.gov](http://dor.wa.gov) or to get answers to specific questions, please [contact us](#).

Agriculture	Insurance Industry	Podiatric Physicians
Auto Dealer	Interior Decorators, Designers, and Consultants	Restaurants and Retailers of Prepared Food
Bail Bond Agency	Lodging	School Districts
Beauty	<b>New</b> Landscaping and Horticultural services*	Self-Service Storage Businesses
Child Care	Manufacturing Industry	Solid Waste Collection/ Disposal and Recycling Businesses
Commercial Fishing	Mortgage Brokers	Staffing Industry
Construction	Nonprofit Organizations	Tavern
Convenience Stores	Online Sales of Goods	Taxicabs (and Limousines)
Denturists	Out-of-state Businesses	Trucking
Direct Sellers/Multilevel Organizations	Personal Home Rentals (pdf)	Vessel Brokers and Dealers
Fishing Charters	Physical Fitness Services	Veterinarian
Horse Industry	Pilates (pdf)	Wine Industry
Hospital	Yoga (pdf)	
Indian Guide		

\* Also available in Spanish.



# New rules and notices

## Rule making activities

Below is a listing of the Department of Revenue's recent tax rule adoptions and repeals. For specific information on the rule changes, to obtain a copy of a newly adopted rule, or for more information regarding how these rules may affect you, go to [dor.wa.gov](http://dor.wa.gov) and click on *Find a rule or law*, then under *Rule making* click *Adoptions and repeals*.

### Excise tax rules (WACs) adopted or amended:

- 458-12-342 New construction–Assessment
- 458-16A-120 Senior citizen, disabled person, and one hundred percent disabled veteran exemption–Determining combined disposable income
- 458-20-162 Stockbrokers and security houses
- 458-20-155 Computer hardware, software, and digital products
- 458-20-15501 Taxation of computer systems and hardware
- 458-20-15502 Taxation of computer software
- 458-20-15503 Digital products
- 458-40-540 Forest land values
- 458-40-660 Timber excise tax–Stumpage value tables–Stumpage value adjustments
- 458-18-220 Refunds–Rate of interest
- 458-30-262 Agricultural land valuation–Interest rate–Property tax component provides
- 458-30-590 Rate of inflation–Publication–Interest rate–Calculation

### Changes to interpretive/policy statements

We issue interpretive and policy statements, such as Excise Tax Advisories (ETAs), 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 (ETAs) adopted:

- 3174.2013 B&O Tax and out-of-state printers *May 2013*
- 3050.2013 Dump truck operators *May 2013*
- 3043.2013 Low-density light and power utility deduction *May 2013*
- 3133.2013 Withdrawal of published determinations *May 2013*
- 3173.2013 Distributor discounts/allowances to grocery stores *January 2013*
- 3151.2013 Taxable transactions by aircraft dealers *January 2013*



# New rules and notices

## Special notices

The following Special Notices were issued in the last six months. These notices discuss current issues as well as changes resulting from new legislation. They are available online at [dor.wa.gov](http://dor.wa.gov) under [Get a form or publication](#).

### **Excess Leasehold Excise Tax Credit Eliminated**

Publicly owned properties are not subject to property tax. Instead, people who lease publicly owned property pay a leasehold excise tax. If the leasehold excise tax was greater than the property tax would have been, taxpayers were allowed to take the difference as credit on the leasehold tax. (RCW 82.29A.120) *Issued July 1, 2013*

### **Livestock Nutrient Management Equipment Sales Tax Exemption Reinstated**

The livestock nutrient management equipment sales and use tax exemptions, outlined in RCW 82.08.890 and RCW 82.12.890, are reinstated effective July 1, 2013. *Issued May 8, 2013*

### **Fresh Fruit/Vegetable, Seafood, and Dairy Product Manufacturers B&O Tax Exemptions Extended**

The business and occupation (B&O) tax exemptions for manufacturers of fresh fruit and vegetable products, dairy products, and seafood products were extended during the 2012 legislative session. *Issued April 23, 2013*

### **Foreign Diplomats Motor Vehicle Tax Exemption**

The U.S. Department of State revised the procedures for purchasing or leasing automobiles, vessels, aircraft and other motor vehicles by foreign diplomats and explains how they can request and obtain a retail sales tax and use tax exemption. *Issued February, 2013*

### **Personal Chefs**

Personal chefs and independent contractors that prepare food for consumers are subject to retailing B&O tax and must collect retail sales tax based on the location where the customer received the prepared food. *Issued January, 2013*

### **Transit Authorities Providing Paratransit Services**

Transit Authorities are eligible for certain sales and use tax exemptions if they provide paratransit services. *Issued June 26, 2013*

## Washington tax decisions

For specific information on recently issued Washington Tax Decisions (WTDs), or for more information regarding how these decisions may affect you, go to [dor.wa.gov](http://dor.wa.gov), click on *Find a law or rule*, then click on either link *Recently published* or *List of all WTDs*, under the heading *Washington Tax Decisions (WTDs)*.



# Filing your return

## Tax return tips

If you have been assigned a monthly, quarterly, or annual reporting frequency, you must file a tax return even if you had no business activity or owe no taxes.

If you are an active non-reporting business and had business activity grossing over \$28,000, or were required to collect sales tax, you must file a return.

### Completing and filing your return online

To use our free E-file, go to our website at [dor.wa.gov](http://dor.wa.gov) and click *File my taxes online*.

E-file offers automatic error checking and immediate delivery with a confirmation number. E-file also automatically calculates the Small Business B&O Tax Credit and has tutorials to help guide you.

All monthly and quarterly filers are required to file and pay electronically.

### Local sales/use tax changes

To find a location code and tax rate, see the [Local Sales and Use Tax Rates and Changes Flyer](#) available on our website. Select *Find taxes and rates* from our home page, then *List of sales and use tax rates*.

You can also find the correct tax rate and location code using our online [Tax rate lookup tool](#) or download our free iOS or Android app at [dor.wa.gov/TaxRateMobile](http://dor.wa.gov/TaxRateMobile).

### Calculate the litter tax

Retailers, wholesalers, and manufacturers of certain products owe litter tax on the value of the product or the gross proceeds from the sales of these products. ([WAC 458-20-243](#))

Products subject to litter tax include:

- Food for human or pet consumption
- Groceries
- Cigarettes and tobacco products
- Soft drinks and carbonated waters
- Beer and other malt beverages
- Wine
- Newspapers and magazines
- Household paper and paper products
- Glass containers
- Metal containers
- Plastic or fiber containers made of synthetic material
- Cleaning agents
- Toiletries
- Nondrug drugstore sundry products



# Tools and resources

## Plan for and pay your taxes video

To help new businesses understand their tax reporting responsibilities, an online video called *Plan for and pay your taxes* was created. This project was a joint effort sponsored by the departments of Revenue, Labor and Industries, and Employment Security.

**The video provides basic information that includes:**

- Which taxes do I have to pay?
- What rate will I pay?
- How often – and when – must I file?
- How do I file and pay?

For businesses looking for more information, there are links and contact numbers at the end of the video. The video is available on our [website](#) – in English at [dor.wa.gov](http://dor.wa.gov) under *Learn about...* and in Spanish at [dor.wa.gov/espanol/](http://dor.wa.gov/espanol/).

## Business tax video

Starting a new business? Watch our online new business tax video to help understand your reporting requirements. Our video includes an overview of the following:

- Taxpayer rights and responsibilities
- Registration requirements
- Managing your account online
- Taxes you may have to pay
- Reseller permits
- Filing your tax returns
- Audits

Find our video at [dor.wa.gov](http://dor.wa.gov) under *Learn about...*

## E-file is free and our online tutorials make it easy

E-file has page-specific tutorials that will help the novice filer complete and submit a tax return with confidence.

The tutorials address the most common questions new filers have. They also teach you how to customize your return so it shows only the fields you typically complete.

To access E-file, go to our website at [dor.wa.gov](http://dor.wa.gov) and click *File my taxes online*, login to My Account. Click *File a return*, then *File return*. Click the Tutorial icon near the upper right corner of the E-file page.

If you don't have an online account with us, click on *Register now* and follow the prompts.



Website: [dor.wa.gov](http://dor.wa.gov) 1-877-345-3353



# Tools and resources

## Update your business information

There may be changes that affect your business. The Department works hard to notify businesses when changes occur, but we can't reach you if we don't have your current contact information.

If you have an online account with the Department, we request that you [log on](#), select *Manage business account* and choose *Update business information*. If you don't have an online account, you can update your information by calling 1-800-647-7706.

## Stay informed. Join a Listserv

As a business owner in Washington State, it is your responsibility to know which taxes you have to pay. But new laws, rules, and interpretations may change some of the taxes you owe. To receive updates on tax regulations that may affect your business, join our [General Information](#) listserv.

The Department also offers listservs on a variety of specific topics including Sales Tax Rate Changes and Reseller Permits. To sign up for any of our email lists, go to our [Listserv email service](#) web page.

## Need to unsubscribe from a Listserv?

If you are on a listserv and want to unsubscribe, follow these steps:

1. Go to our [Listserv](#) page
2. Enter your email address and your first and last name.
3. Scroll down to the Listserv list you want to unsubscribe.
4. Click *Leave* located to the right of the list.
5. Scroll down to the bottom of the page and click *Submit*.

You will receive a confirmation email from [listserv@listserv.wa.gov](mailto:listserv@listserv.wa.gov) confirming you were removed from the list.



# Tools and resources

## Free tax workshops

We offer workshops free of charge throughout the state. To view the schedule or for more information, visit our website at [dor.wa.gov](http://dor.wa.gov), click on *Workshops and education* from the left side menu. You can choose to *Attend a workshop*, *Watch an online workshop or tutorial*, or even *Invite a speaker to your group*, or *Request a visit from a tax consultant*.

## Sign up for a free construction workshop

We have scheduled two-hour construction industry tax workshops throughout the state. These workshops help make reporting easier and explain the state taxes that apply to contractors. Attendees gain tools to correct problems and avoid penalties. To sign up for a workshop, visit our website at [dor.wa.gov](http://dor.wa.gov) and click on *Workshops and Education* in the left-hand navigation menu. Next choose *Attend a workshop in your area*. Click *Schedule* under Construction to find the location and date right for you. Register online or call to sign up.

If you need assistance [Contact us](#).