

Tax Facts

Save Time and Money – File Electronically

Nearly 40,000 businesses have discovered that Electronic Filing (ELF) is the way to file state tax returns. They’ve found that several new enhancements make this free service an even better alternative to old-fashioned paper returns.

Why file electronically?

Avoid mistakes

- ELF automatically calculates the proper taxes and flags potential errors or omissions before the return is filed.
- By comparison, many paper returns contain errors, forcing both taxpayers and Department staff to do time-consuming corrective work.

Save money

- We want you to concentrate on growing your business, not trying to help us figure out why your return doesn’t add up.
- Printing and postage costs for paper returns are rising, so every business that reports electronically saves taxpayers’ money.



Recent enhancements allow you to:

- File returns for past periods.
- File no business tax returns.
- Upload data from various spreadsheet and accounting packages, rather than having to re-key the data.

Save money. Catch errors immediately. Doesn’t that sound great? Look into filing electronically today!



2003 Legislative Tax Changes

The 2003 Legislature made several changes to taxes and programs administered by the Department of Revenue. The following pages provide a brief summary of the bills that were signed into law at the time of printing. Topics on which the Department anticipates issuing Special Notices are identified by this icon. 

For bills not signed at the time of printing, we will provide a supplementary summary of those bills by July 1, 2003, on our web site at <http://dor.wa.gov>. You can request a copy of the supplemental bill summary by calling our Telephone Information Center at 1-800-647-7706. The additional bills will also be detailed in the September 2003 *Tax Facts*.

You can access copies of complete bills online at <http://www.leg.wa.gov/wsladm/bills.cfm>.

INSIDE

2003 Legislative Tax Changes	1
Legislation Effective in 2004	5
Expired Tax Classifications and Deductions	5
Rule Changes	6
Special Notices	6
Business Fair 2003	7
Petroleum Products Tax	8
Prepaid Phone Cards	8
Tax Workshops	9
Scoop on League Fees	10
DOR Services	11

Business and Occupation (B&O), Sales, and Use Taxes

Tax relief for certain remote Internet sellers – Substitute House Bill (SHB) 1722 (Chapter 76, Laws of 2003) relieves certain remote (Internet) sellers with very limited connections to Washington from the obligation to collect Washington’s sales and use taxes from consumers. It also exempts qualified sellers from B&O tax.

The relief provided by the legislation will expire when the U.S. Congress grants, or a court determines (in a judgement not subject to review) that individual states have the authority to impose sales and use tax collection duties on remote sellers. *Effective July 27, 2003.*

 **Chemical dependency service providers** – House Bill (HB) 1858 (Chapter 343, Laws of 2003) provides a lower tax rate of 0.484 percent for persons providing intensive inpatient or recovery house residential treatment services for chemical dependency. The income must be received from the United States (or any instrumentality thereof) or from the state of Washington (or any municipal corporation or political subdivision thereof). To qualify for the new rate, the entity must be certified by Department of Social and Health Services. *Effective July 27, 2003. Income received prior to July 27, 2003, is subject to service and other activities B&O tax.*

 **Use tax clarifications** – Engrossed House Bill (EHB) 1977 (Chapter 5, Laws of 2003) clarifies the legislative intent of SB 6835 (passed by the Legislature in 2002). The bill amends use tax statutes to provide use tax exemptions for those services that are exempt from sales tax. *Effective retroactively to June 1, 2002.*

 **Commute trip reduction credits** – Engrossed Substitute House Bill (ESHB) 2228 (Chapter 364, Laws of 2003) allows employers and property managers that provide financial incentives to their own or other employees for using ride sharing, public transportation, car sharing, or nonmotorized commuting to claim credits against the B&O and public utility taxes. The credit expires July 1, 2013. *Effective July 1, 2003.*

 **Tax increases for purchases of motor vehicles and fuel** – Engrossed Substitute House Bill (ESHB) 2231 (Chapter 361, Laws of 2003) increases the motor vehicle fuel tax and the special fuel tax by five cents per gallon. It also increases the sales and use tax rates for motor vehicles by 0.3 percent. The tax applies to the sale or lease of motor vehicles licensed for on-road use. *Effective July 1, 2003.*

Sales of strong beer – Substitute Senate Bill (SSB) 5051 (Chapter 167, Laws of 2003) allows grocery stores, beer and wine specialty shops, microbreweries, beer and wine restaurants, taverns, and private clubs to sell strong beer. “Strong beer” is defined as a malt beverage containing more than eight percent alcohol by weight. Currently, only liquor stores sell strong beer.

At the distributor level, strong beer will be subject to beer taxes and no longer be subject to the liquor taxes. At the retail level, strong beer is subject to retail sales tax. Retailing B&O and retail sales taxes are reported on the Combined Excise Tax Return in the same manner as regular beer and wine sales. *Effective July 1, 2003.*

Property Tax

Personal property listing for personal property tax – Substitute House Bill (SHB) 1278 (Chapter 302, Laws of 2003) removes the signature requirement from personal property listings (“affidavits”), allowing taxpayers to submit the personal property affidavits electronically. The bill also allows assessors to send a statement and list of personal property to taxpayers electronically. *Effective July 27, 2003.*

Property tax exemptions for artistic, scientific, and historical organizations – House Bill (HB) 1905 (Chapter 121, Laws of 2003) allows qualifying not-for-profit organizations to maintain their property tax exemption even if they allow a nonqualifying entity to use or rent the exempt property. Such use must be for a limited period of time and under limited circumstances. *Effective July 27, 2003.*

Property tax exemption for property owned or used by a not-for-profit organization – House Bill (HB) 2001 (Chapter 344, Laws of 2003) allows a property tax exemption for the real and personal property of not-for-profit organizations that use the property to solicit or collect gifts, donations, or grants to support individual artists if the not-for-profit organization meets specific qualifications. *Effective July 27, 2003.*

Tax Incentive Programs

 **Tax benefits for manufacturers of biodiesel fuel, alcohol fuel, biodiesel feedstock, and wood biomass fuel** – Second Substitute House Bill (SSHB) 1240 (Chapter 261, Laws of 2003) and Engrossed House Bill (EHB) 2146 (Chapter 339, Laws of 2003) provide a six-year property tax exemption and leasehold excise tax exemption for qualifying property primarily used to manufacture biodiesel fuel, alcohol fuel, biodiesel feedstock, and wood biomass fuel. In addition, the B&O tax rate for manufacturers of these products is lowered from 0.484 to 0.138 percent. *Effective July 1, 2003.*

 **Tax benefits for sellers of biodiesel fuel, alcohol fuel, wood biomass fuel, and biodiesel, alcohol, wood biomass fuel blends** – Second Substitute House Bill (SSHB) 1241 (Chapter 63, Laws of 2003) and Engrossed House Bill (EHB) 2146, Sec. 12 – 14, (Chapter 339, Laws of 2003) provide tax incentives for retail sellers of biodiesel fuel, alcohol fuel, and wood biomass fuel. Income derived from the sale of these biofuels may be deducted from the measure of B&O tax.

In addition, qualifying machinery and equipment, and the construction of facilities used directly for the retail sale of biofuel *blends*, and the purchase of fuel delivery vehicles, and labor and service charges related to such vehicles, are exempt from retail sales tax. *Effective July 1, 2003.*

Billion dollar microchip fabrication investment – Senate Bill (SB) 5725 (Chapter 149, Laws of 2003) provides retail sales, use, and property tax exemptions along with B&O tax credits tied to employment for businesses engaging in the manufacture of semiconductor materials. *This bill is effective on the first day of the month the Department determines that a contract has been signed for construction of a semiconductor microchip fabrication facility of \$1 billion or more.*

Cigarette Taxes and Regulations

Regulating counterfeit cigarettes – Substitute House Bill (SHB) 1943 (Chapter 114, Laws of 2003) provides that only wholesalers can obtain or possess cigarette tax stamps in Washington. Wholesalers are prohibited from selling or providing stamps to others and are the only persons that can legally possess unstamped cigarettes in this state. Retailers who sell cigarettes can purchase cigarettes **only** from Washington licensed cigarette wholesalers.

continued on page 4 . . .

It is illegal for anyone to manufacture, sell, or possess counterfeit cigarettes. Violators are guilty of a class C felony (punishable by up to five years in prison and a fine of up to \$10,000). A second conviction is a class B felony (punishable by up to ten years in prison and a fine of up to \$20,000). *Effective July 27, 2003.*

Sales of cigarettes – Substitute House Bill (SHB) 2027 (Chapter 113, Laws of 2003) establishes strict requirements for sales of cigarettes to consumers through the Internet, by telephone, or delivered through the mail or other delivery service. The bill also requires the seller to verify the purchaser's age before accepting an order for cigarettes. All cigarettes sold or delivered in violation of the requirements are subject to seizure and forfeiture. *Effective July 27, 2003.*

Unclaimed Property

 **Aggregate requirement changes for unclaimed property holders** – Substitute Senate Bill (SSB) 5737 (Chapter 237, Laws of 2003) changes the requirements to remit holder information. The bill changes when an aggregate reporting is allowed from \$25 to \$50, except for travelers checks and money orders. For unclaimed property with a dollar value less than \$50, the items may be reported in aggregate amount for each property type. *Effective July 27, 2003.*

Other Legislation

Litter tax clarification – Engrossed House Bill (EHB) 1037 (Chapter 120, Laws of 2003) clarifies that sales of foods or beverages by retailers that are sold solely for consumption indoors on the seller's premises are not subject to litter tax. *Effective May 7, 2003.*

Change to excise tax interest calculations – House Bill (HB) 1591 (Chapter 73, Laws of 2003) changes the annual period the Department of Revenue uses to calculate interest rates. The period will end in July, rather than October. The calculation of interest rate on refunds is also changed. *Effective January 1, 2004.*

Administrative fee charged by car dealers – Substitute House Bill (SHB) 2215 (Chapter 368, Laws of 2003) authorizes car dealers to charge up to \$35 per vehicle sale to recover administrative costs such as collecting licensing fees, motor vehicle excise tax, verifying and clearing titles, and transferring titles. The charge is not mandatory and must be:

- disclosed to the purchaser,
- separately designated from the selling price, and
- disclosed in any advertisement.

The administrative fee is subject to service and other activities B&O tax.

NOTE: The original Tax Facts, recently mailed to monthly and quarterly taxpayers, was printed with an incorrect effective date of July 1, 2003 for this new fee. The correct effective date is July 27, 2003.

Local tourist funding – Engrossed Substitute Senate Bill (ESSB) 6026 (Chapter 148, Laws of 2003) allows for counties with populations of more than 40,000 and less than one million to have "tourism promotion areas." Such areas may impose a "per night stay" fee on consumers purchasing lodging from businesses with at least 40 lodging units. The fee can be based on different classifications but cannot exceed \$2 per night. Tourism promotion areas can be established by a county, city, town, or a combination thereof within a county. *Effective July 27, 2003.*

Changes for aircraft owners – Senate Bill (SB) 6056 (Chapter 375, Laws of 2003)

- Increases the annual pilot registration fee with DOT to \$15.
- Imposes penalties for failure to register an aircraft.
- Requires municipalities and port districts that own, operate, or lease airports to obtain proof of aircraft registration prior to leasing or selling tie-down or hanger space.
- Increases the aircraft fuel tax to ten cents and exempts fuel for emergency medical air transport entities.
Effective July 1, 2003.

2003 Legislation Effective in 2004

Streamlined sales and use tax agreement – Senate Bill (SB) 5783 (Chapter 168, Laws of 2003) makes Washington’s sales and use tax system more compliant with other states’ tax structures. The changes enable Washington to become a member state and work with other member states to develop a simplified sales and use tax structure to reduce the burden on sellers.

Significant changes implemented by the bill will not be effective until January 1, 2004, or July 1, 2004. The Department will provide further information on these changes closer to the effective dates and in the December 2003 and June 2004 editions of Tax Facts.

Expired Tax Classification & Deductions

Water distribution business deductions – RCW 82.04.0431 expires effective July 1, 2003. The law provided for two deductions under the water distribution classification of the public utility tax for:

- (1) An amount equal to 75 percent of the amount expended on providing customers with conservation implements and
- (2) An amount equal to 75 percent of amounts received from the sale of “reclaimed” (gray) water.

The law included an expiration date and the Legislature did not renew it. For periods after June 30, 2003, these deductions can no longer be taken.

 **Environmental remedial action** – RCW 82.04.2635 expires effective July 1, 2003. As a result, the special B&O tax rate for environmental remedial action (ERA) expires after June 30, 2003.

Also expiring are RCW 82.04.050(10) that excluded ERA from the definition of retail sale and RCW 82.04.190(9) that defined a person performing ERA as a consumer. The Department will issue a Special Notice discussing the tax treatment of environmental remedial action in the near future.

2003 Rule Changes

The following excise tax rules were recently adopted:

- 458-20-17803** Use tax on promotional materials – *Third emergency rule adopted January 27, 2003.*
- 458-20-185** Tax on tobacco products – *Third emergency rule adopted February 21, 2003.*
- 458-20-208** Exemptions for adjustments of new motor vehicle inventory between new car dealers and accommodation sales – *Revised effective April 17, 2003.*

The following excise tax rule was recently repealed:

- 458-20-231** Tax on internal distributions – *Repealed effective May 15, 2003.*



Special Notices

In addition to Special Notices anticipated due to new legislation, the Department recently issued the following Special Notices. Special Notices are available online at http://dor.wa.gov/content/pubs/specnotic/pubs_sn_main.asp.

Important Information on Use Tax, issued February 7, 2003, discusses the extension of use tax to specific retail services (e.g. repairs performed out-of-state) by Senate Bill (SB) 6835, passed by the Legislature in 2002.

Update: Important Information on Use Tax, issued May 2, 2003, is a follow-up to *Important Information on Use Tax* (above). The 2003 Legislature passed Engrossed House Bill (EHB) 1977, Chapter 5, Laws of 2003, to clarify the legislative intent of SB 6835 (passed by the Legislature in 2002). EHB 1977 amends use tax statutes to provide use tax exemptions for those services that are exempt from sales tax.

Vehicle Sales Tax and Use Tax Requirements for Persons in the Military Services, revised March 17, 2003, explains how sales and use taxes generally apply to vehicles owned by or obtained by military personnel.

Reporting Instructions for Composting Facilities, issued March 18, 2003, explains how tax applies to persons operating composting facilities.

Tax Reporting for Consignment Sales, issued April 9, 2003, explains tax reporting responsibilities for agents and owners of consigned goods.

Petroleum Tax Re-imposed, issued April 10, 2003, notifies affected taxpayers that the petroleum products tax will be re-imposed, effective July 1, 2003.

Mark your calendar! Biz Fair 2003 is coming September 6!

Attend the seventh annual Washington Small Business (Biz) Fair on Saturday, September 6, 2003, from 8:30 a.m. to 4:00 p.m.

Go to Biz Fair 2003 to learn from experts how to create or expand a small business. Nearly 50 representatives from state and local government agencies and nonprofit organizations, including trade associations and local chambers of commerce, will be available to answer your questions.

More than 30 seminars will be taught by local small business experts. The Department of Revenue will provide a business tax overview and highlight the many electronic services available on our web site. Our representatives will be at Biz Fair throughout the day to answer your specific questions.

The fair will be held at:

Renton Technical College
3000 NE 4th Street
Renton, WA

The fair is free. There is plenty of free parking. And you don't have to register. A list of exhibitors, seminar topics, and directions to the fair are available at www.bizfair.org.



Excise Tax Advisories

Issued:

2011.32-1S	Withdrawal of published determination (Det. 97-111ER, 19 WTD 116)
2012	Manufacturers' Machinery and Equipment Exemption
2012-1S	Rental of tangible personal property and rental of equipment with an operator
2112-2S	Pollution control equipment
2012-3S	Electrical apparatus and utility system
2012-4S	Devices
2012-5S	Design and product development
2012-6S	Manufacturing site
2012-7S	Buildings, fixtures, and support facilities
2012-8S	Computers
2012-9S	Prototypes
2013.57.015	QTIP Elections and Washington's Estate Tax

Cancelled:

63.04.231	Transfer and loading stations
64.04.208	Intercompany loans of gasoline, oil, and similar products
65.04.231	Transfers from tank farms to bulk plants
151.04.231	Wholesaling functions tax on distributions between retail stores
359.04.231	Inventory transfers to branches prior to opening
428.04.103.208	Exchange agreements involving inventory
445.04.243	Litter tax on food and beverages

Petroleum Products Tax Re-imposed

Beginning July 1, 2003, the petroleum products tax (PPT) will be re-imposed. The tax is imposed on the first possession in this state of petroleum products. Tax returns, beginning with the July/Quarter 3, 2003 return, will reflect the re-imposition of the tax.

The PPT is not a new tax. It was originally enacted by the Legislature in 1989 to finance a state pollution liability insurance program. The PPT was suspended in 1993, when the funds in the account exceeded \$15 million. It is being re-imposed because the account balance has dropped below the statutorily mandated level of \$7.5 million.

For more information, see our Special Notice, *Petroleum Products Tax Re-imposed*, issued April 10, 2003.

Prepaid Phone Cards Subject to Sales Tax

Prepaid telephone cards provide a set amount of long distance telephone service for a specific dollar amount. If you sell prepaid phone cards, you must collect retail sales tax on the charge for the cards.

Telephone services are specifically defined as retail sales in Washington. Retailers selling prepaid phone cards are also subject to retailing B&O tax.

Sales of prepaid phone cards through vending machines are subject to retail sales tax, as well. For assistance in computing sales tax from vending machine sales, refer to our Vending Machine Worksheet at <http://dor.wa.gov/Docs/forms/Misc/VendgMchneWksht.xls>.

More information on prepaid phone cards is available in ETA 567.08.245.



Question&Answer

Q. I purchased equipment in Canada and paid Canada's Goods and Services Tax (GST) at the time of purchase. When I bring the equipment into Washington, can I take a credit in the amount of GST paid against the use tax owed?

A. No. Canada's GST is a seven percent tax on most goods and services supplied in Canada. The GST cannot be credited against any Washington use tax that is owed. Why? While Washington law allows a use tax credit for sales or use tax paid to other states or foreign countries, the GST is not a sales or use tax. Instead, it is a value-added tax that cannot be credited against use tax.

Visitors to Canada can request a refund of GST directly from the Canadian government if they purchased goods and/or services of \$200 (Canadian) or more. The refund application is available at <http://www.ccra-adrc.gc.ca/E/pbg/gf/gst176/gst176-03e.pdf>.



Tax Workshops – Sign up Today

Register for workshops online at http://dor.wa.gov/content/services/services_workshop.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 recordkeeping requirements.

DATE	LOCATION	ADDRESS	TIME
7/9/03	Tacoma	Lakewood Library 6300 Wildaire Road SW, Lakewood (To register, please call 253/593-2722)	1:00-4:00
7/15/03	Wenatchee	Douglas County Fire Station 377 Eastmont Ave, East Wenatchee (To register, please call 509/663-9714)	1:30-4:30
7/16/03	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
7/16/03	Vancouver	Dept. of Revenue Training Room 8008 NE Fourth Plain Blvd, Ste 340, Vancouver (To register, please call 360/260-6176)	1:00-4:00
7/17/03	Kent	Kent Public Library 212 2 nd Ave N., Kent (To register, please call 253/437-3440)	1:00-4:00
7/17/03	Bothell	Bellevue City Hall, Council Conference Room 11511 Main Street, Bellevue (To register, please call 425/452-6851)	1:00-4:00
7/23/03	Olympia	Dept. of Revenue, Capitol Plaza 1025 Union Ave SE, Olympia (To register, please call 360/486-2366.)	9:00-12:30
8/6/03	Seattle	Dept. of Revenue, 2101 4 th Ave, Suite 1400 (cross street Lenora), Seattle (To register, please call 206/956-3002)	1:00-4:00
8/12/03	Bellingham	Worksource Office, 101 Prospect Street, Ste 10, Conference Room, Bellingham (To register, please call 360/738-6111)	1:00-4:00
8/13/03	Tacoma	Lakewood Library 6300 Wildaire Road SW, Lakewood (To register, please call 253/593-2722)	1:00-4:00
8/19/03	Wenatchee	Douglas County Fire Station 377 Eastmont Ave, East Wenatchee (To register, please call 509/663-9714)	1:30-4:30

Restaurant Industry Tax Workshop

This two-hour workshop will address tax issues specific to persons that sell prepared foods and beverages. Topics include: introduction to taxes in Washington, a history of tax on food, taxable foods, and a legislative update.

DATE	LOCATION	ADDRESS	TIME
8/19/03	Seattle	South Seattle Community College Jerry M. Brockey Student Center, Rm JMB-A 6000 16 th Ave SW, Seattle WA For map & directions: http://www.southseattle.edu/campus/map.htm	1:30 - 3:30 pm

Construction Industry Tax Workshop

This two-hour workshop will 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
8/21/03	Seattle	South Seattle Community College Jerry M. Brockey Student Center, Rm JMB-B 6000 16 th Ave SW, Seattle WA For map & directions: http://www.southseattle.edu/campus/map.htm	10:00 am - noon

Register for all workshops online at http://dor.wa.gov/content/services/services_workshop.asp or call 1-800-647-7706.

The Scoop on League Fees

Charges for amusement and recreational activities, such as batting cages, bowling, basketball, and soccer, are subject to sales tax. The guidelines below will help you determine whether or not certain fees are subject to retail sales tax. For purposes of these guidelines, the following definitions apply:

- **Participation and facilities fee:**
A fee paid for the right to participate in a sport or for the use of a facility or field.
- **League fee:**
A fee that allows a person or team the right to join a group of other sports teams, with the intention that they will compete among themselves.

Participation and facilities fees

Fees paid for the right to participate (“participation fees”) in the sport or amounts paid to use an amusement or recreational facility (“facility fees”), such as a baseball field, gymnasium, or soccer field, are subject to sales tax.

League fees

League fees, as defined above, are *not* subject to sales tax. Instead, this income is subject to B&O tax under the service and other activities tax classification.



On the Web

<http://dor.wa.gov>

If You've Got Questions about a Specific Industry . . .

Have we got a resource for you! Our new "Industry Specific" section, located on our homepage under *Tax Topics*, provides tax-related information for a number of industries, including:

- Contractors
- Auto Dealers
- Daycare Providers
- Restaurants

We've broken out information formerly contained in cumbersome PDF files and put the details in a format that's easy for you to access and read, without having to print or scan the document. Each subject has a table of contents that takes you to a specific topic and provides links to related topics.

For example, under "Contractors," you can:

Click on *Seven Categories of Construction* to find details on:

- Custom construction
- Speculative building
- Federal government contracting
- Public or logging road construction
- Radioactive waste cleanup
- Environmental remedial action / contaminated site cleanup

Find answers to common questions (FAQs), such as:

- Is labor subject to retail sales tax?
- How do I know if I'm a subcontractor or a prime contractor?

In the coming months, we'll continue to add new topics to the Industry Specific section. We're confident you'll find the new design easier to access and use. Click on <http://dor.wa.gov> and check it out!



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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