



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

AUGUST 12, 2010

Changes Affecting Tax Incentive Reports and Surveys

Introduction

Substitute Senate Bill (SSB) 6206 and Substitute House Bill (SHB) 3066 modify the Department's administration of Washington's Annual Tax Incentive Report and Annual Tax Incentive Survey. Washington businesses taking advantage of tax incentives or tax preferences are required to complete a report or a survey.

Effective date

The laws affect the annual report/survey due in 2011, for tax incentives or preferences taken in 2010.

What SHB 3066 does

This bill provides taxpayers additional time to file an annual report/survey if failure to file timely was due to circumstances beyond their control. (RCW 82.32.590)

- If the extension is approved by the Department, the taxpayer has 30 days from the date the Department issues its written notification to complete and submit the report/survey.
- Qualifying circumstances are outlined in Washington Administrative Code (WAC) 458-20-228, section 9.

It also provides taxpayers an additional 90 days to file an annual report or survey if they request the extension in writing from the Department.

- To qualify for this extension the taxpayer must have filed all prior annual reports and surveys on time beginning with reports and surveys due in 2010.
- No business may be granted more than one 90 day extension.

How do I request a waiver or extension?

You can request an extension before April 30th by calling our Special Programs Division at (360) 570-3265 option 6. All other requests for waivers and extensions must be made in writing and sent to:

Washington State Department of Revenue
Special Programs
Annual Tax Incentive Reports
PO Box 47477
Olympia, WA 98504-7477

For more information

For more information about tax incentives, visit us online at <http://dor.wa.gov>. Under "Quick Clicks," select "Tax incentive programs."

P.O. BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 1-800-647-7706 | [HTTP://DOR.WA.GOV](http://DOR.WA.GOV)

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.