



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

JULY 27, 2015

Late Payment Penalties Increase

Effective August 1, 2015, Engrossed Substitute Senate Bill 6138 increases the rates at which late penalties are assessed if payment of the tax due on a return is not received by the due date. Beginning August 1, 2015, the rates are increased as follows:

<i>Number of days after return due date</i> (Due date will be the following business day if it falls on a weekend or holiday.)	<i>Delinquent penalty</i> (The minimum penalty is five dollars.)
One day after the due date to the last day of the month following the due date.	9% (previously 5%)
First day of the second month following the due date to the last day of that month.	19% (previously 15%)
First day of the third month and thereafter.	29% (previously 25%)

Examples

The following examples should be used as a general guide.

Example 1: The June 2015 return payment was filed and paid late.

- If the payment is received prior to August 1, 2015, the late payment will be assessed a five percent delinquent penalty.
- If the payment is received on or after August 1, 2015 and before September 1, 2015, the late payment will be assessed a nine percent delinquent penalty.
- If the payment is received from September 1st through September 30th, the late payment will be assessed a 19 percent delinquent penalty.
- If the payment is received after September 30th, the late payment will be assessed a 29 percent delinquent penalty.

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Example 2: The Annual 2014 return was filed and paid late.

- If the late payment is received before August 1, 2015, the late payment will be assessed a 25 percent delinquent penalty.
- If the late payment is received on or after August 1st, the late payment will be assessed a 29 percent delinquent penalty.