



# EXPEDITED RULE MAKING

**CR-105 (June 2004)**  
(Implements RCW 34.05.353)  
**EXPEDITED RULE MAKING ONLY**

**Agency:** Department of Revenue

**Title of rule and other identifying information:** WAC 458-20-228 *Returns, payments, penalties, extensions, interest, stay of collection* discusses the responsibility of taxpayers to timely pay their tax liabilities, and the acceptable methods of payment. The rule explains the statutory due dates for persons remitting excise tax returns, and the interest and penalties imposed by law when a taxpayer fails to timely pay the correct amount of tax, as well as other penalties which may be applied. The rule provides examples of circumstances that qualify for a waiver of interest or penalties, and explains how a taxpayer may request a waiver of the same.

WAC 458-20-22801 *Tax reporting frequency – forms* describes the obligation for filing returns with associated payments for excise taxes reported to the Department of Revenue. It explains, in general, how certain reporting frequencies are assigned to taxpayers and what forms may be used.

### NOTICE

**THESE RULES ARE BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO**

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**AND RECEIVED BY** March 22, 2010

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** See attachment.

**Reasons supporting proposal:** The rules need to be amended to recognize recent legislation so that they provide accurate guidance.

**Statutory authority for adoption:**  
RCWs 82.32.300 and 82.01.060(2)

**Statutes being implemented:** RCW 82.32.045, .050, .055, .080, .085, .090, .105, .190, and .200.

**Is rule necessary because of a:**

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

#### CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

DATE: January 20, 2010

TIME: 11:52 AM

WSR 10-03-110

**Date**  
January 20, 2010

**Name**  
Alan R. Lynn

**Signature**

**Title**  
Rules Coordinator

**Name of proponent:** Department of Revenue

Private  
 Public  
 Governmental

**Name of agency personnel responsible for:**

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**Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:** None.



STATE OF WASHINGTON

**DEPARTMENT OF REVENUE**

**Attachment to Expedited Rule Making (CR105) Form**

***WAC 458-20-228 Returns, payments, penalties, extensions, interest, stay of collection  
WAC 458-20-22801 Tax reporting frequency – forms***

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:**

The Department is proposing to amend these rules to recognize the following legislation:

- SSB 5571 (Ch. 176, Laws of 2009) – This legislation requires all taxpayers who have been assigned a monthly reporting frequency to electronically file and pay their taxes. (*WAC 458-20-228 & 458-20-22801*)
- SB 6173 (Ch. 563, Laws of 2009) – Pursuant to this legislation, reseller permits replace resale certificates as the means to substantiate wholesale purchases made on or after January 1, 2010. (*WAC 458-20-228*)
- SB 6950 (Ch. 181, Laws of 2008) – This legislation authorizes the Department to grant extensions of the due date for any taxes reported to the department when the governor has proclaimed a state of emergency under RCW 43.06.040. (*WAC 458-20-228*)
- SHB 3283 (Ch. 184, Laws of 2008) – This legislation provides, under certain conditions, a waiver of both the interest and penalty businesses that are majority owned by a person on active military duty outside the territorial boundaries of the U.S. (*WAC 458-20-228*)

Interpretations and Technical Advice Division

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