



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 458-20-267 (Rule 267) *Annual Reports for certain adjustments.*

WAC 458-20-268 (Rule 268) *Annual Surveys for certain tax adjustments.*

In order to take certain tax exemptions, credits, and rates ("tax adjustments"), taxpayers must file either an annual report or annual survey depending on the tax adjustments being taken. The annual report or survey must be filed with the Department of Revenue detailing employment, wages, and employer-provided health and retirement benefits. These rules explain who is required to and how to file an annual report or annual survey, and what information must be included.

NOTICE

THIS RULE IS 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: October 18, 2010

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

The Department proposes to amend these rules to recognize:

- ESSHB 1597 (chapter 106, Laws of 2010). This legislation establishes that only applications that have been approved are not confidential and subject to public disclosure.
- SB 6206 (chapter 137, Laws of 2010). This legislation provided two extensions for filing an annual report or survey. The two extensions are (1) a 30 day extension based on circumstances beyond the control of the taxpayer and (2) a onetime 90 day extension.
- SHB 3066 (chapter 114, Laws of 2010). This legislation provides consistency regarding the information required when filing an annual report and annual survey and now requiring all taxpayers who take a tax adjustment to file either a report or survey. The legislation also amended the due date of the reports and surveys to April 30th following any calendar year in which the person becomes eligible to claim the tax adjustment for reports or surveys due 2011 or later.

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal: To recognize 2010 legislation affecting annual surveys and annual reports.

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute being implemented: Chapter 82.32 as it applies

to annual report and annual survey requirements

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:

Date August 16, 2010

Name Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: August 16, 2010

TIME: 1:48 PM

WSR 10-17-086

Name of proponent: (person or organization) 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.