

This rule was adopted on March 23, 2010 and becomes effective April 23, 2010. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 90-05-044, filed 2/15/90, effective 3/18/90)

**WAC 458-20-22801 Tax reporting frequency--Forms.** (1)

Introduction. Every person liable for an excise tax imposed by the laws of the state of Washington for which the department of revenue has primary or secondary administrative responsibility, i.e., Title 82 RCW and chapters 67.28 (Hotel/motel tax), 70.93 (Litter tax), 70.95 (Tax on tires), and 84.33 RCW (Forest excise tax), (~~shall~~) must file a tax return with the department of revenue accompanied by a payment of the tax due; Provided, The taxes under chapter 82.24 RCW (Tax on cigarettes) (~~shall~~) must be collected through sales of revenue stamps.

(2) Reporting frequency--Forms. Combined excise tax returns with payments of the tax due are to be filed monthly. However, the department may relieve any taxpayer or class of taxpayers from this monthly obligation and may require the return to cover other longer reporting periods, but not in excess of one year. See: RCW 82.32.045.

(a) General rule. Unless otherwise provided by the department, a taxpayer (~~shall~~) must report and pay taxes due according to the following schedule:

IF ANNUAL ESTIMATED TAX LIABILITY IS:	REPORTING FREQUENCY
Over \$4800.00 per year	Monthly returns:
Between \$1050.00 & \$4800.00 per year	Quarterly returns:
Less than \$1050.00 per year	Annual returns:

(b) When requested by a taxpayer or group of taxpayers, the department may approve more frequent or less frequent reporting if, in the opinion of the department, the change assists the department in the efficient and effective administration of the tax laws of this state.

(c) For the same reasons, the department may require a taxpayer or group of taxpayers to report more frequently or less frequently. Changes in reporting frequency are effective only after the department has consented to or required the change, and notice of the change has been given by the department to the taxpayer or group of taxpayers.

(d) Situations when changes in reporting frequency may be

approved or required include, but are not limited to, the following:

(i) An increase or decrease in the estimated annual tax liability of a taxpayer results in a different threshold as provided in section (2)(a) above;

(ii) A taxpayer or group of taxpayers has substantial periods of no taxable business activity during the calendar year, i.e., seasonal businesses;

(iii) The department finds a taxpayer or a group of taxpayers has repeatedly failed to comply with tax reporting and/or payment obligations.

(e) Notice. No change in reporting frequency (~~shall~~) will be effective except upon at least thirty days advance written notice from the department to the taxpayer at the taxpayer's last reported business address.

(f) Forms. Returns (~~shall~~) must be made upon forms which are either provided by the department, or approved and accepted by the department. (~~Forms provided by the department are mailed to all registered taxpayers prior to the due date of the tax.~~) Forms (including blank returns for past and present reporting periods) are available for download from the department's web site.

(g) Taxes not reported upon the combined excise tax return, i.e. forest excise tax, etc. (~~shall~~) must be reported at such times and upon such forms as are otherwise provided by the department.

(3) See WAC 458-20-228 for information on returns, remittances, penalties, extensions, stay of collection.

(4) See WAC 458-20-22802 for information on available electronic methods for filing and paying taxes. Note: Use of e-file and e-pay are mandatory for some specific taxpayers.