



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (June 2004)
(Implements RCW 34.05.310)
Do NOT use for expedited rule making

Agency: Department of Revenue

Subject of possible rule making: WAC 458-20-19402, *Single factor receipts apportionment—Generally* (“Rule 19402”)

Statutes authorizing the agency to adopt rules on this subject: RCW 82.32.300, 82.01.060(2), 82.04.067, 82.04.460, and 82.04.462.

Reasons why rules on this subject may be needed and what they might accomplish: Since amending [Rule 19402](#) in 2015 to recognize Sec. 305 of SSB 6333 (Ch. 97, Laws of 2014), the Department has continued to receive public comments requesting additional guidance on Part 3 – “How to Attribute Receipts.” Most comments are with regard to subsection (303)(c), on services relating to the customer’s business activities. The Department is considering updating this rule to clarify subsection (303)(c) specifically, and possibly other parts of the rule based on any comments received.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None.

Process for developing new rule (check all that apply):

- Negotiated rule making
- Pilot rule making
- Agency study
- Other (describe) Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

How interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication:

No preliminary draft of possible rule changes is available at this time.

Written comments may be submitted by email or post mail directed to Wan Chen at the following addresses:
E-mail: WanC@dor.wa.gov, or *mailing address:* Wan Chen, ITA Division, PO Box 47453, Olympia, WA 98504-7453

Written or oral comments may also be submitted at the public meeting.

Public meeting location:


Conference Rm. 252
6400 Linderson Way SW
Tumwater, WA 98501

Assistance for persons with disabilities:

Contact Julie King (360) 704-5717 or Renee Cosare (360) 725-7514 no later than 10 days before the meeting date. For Hearing Impaired please contact us via the Washington Relay Operator at (800) 833-6384.

Call in option can be provided upon request no later than 3 days before the meeting date.

Date: September 11, 2017 **Time:** 1:00 P.M.

Date July 31, 2017
Name Kevin Dixon
Signature 
Title Rules Coordinator

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