

Annual Reconciliation of Apportionable Income

For faster processing please complete this form online at [MyDOR](https://mydor.wa.gov). For more information and guidance please visit dor.wa.gov/education/industry-guides/apportionment. All fields must be completed or the reconciliation may not be accepted. If your annual reconciliation results in tax due, tax must be paid by October 31 of the following year or penalty may apply.

Questions? - Call 360-705-6218

Unified Business Identifier (UBI):

Year to be reconciled:

Business name/DBA:

Contact name:

Address:

Phone:

City:

State:

Zip:

Tax classification:

A separate reconciliation must be filed for each year and each apportionable tax classification.

(Washington income)

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(Receipts factor)

(Worldwide income)

(Throw-out income)

Please include throw-out income calculation for faster processing.

Tax period	Worldwide gross less deductions*	Receipts factor	Taxable income	Previously reported	Difference
January					
February					
April					
May					
July					
August					
October					
November					
Totals					

* Explanation of deductions removed from worldwide gross:

(Please note that under [WAC 458-20-19402](#), the interstate and foreign sales/apportionment deduction does not qualify to be deducted from the worldwide gross income.)

Attach a [Confidential Tax Authorization form](#) if filing on behalf of claimant.

Taxpayer or representative (print):

Signature:

Date:

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

Mail this form to the following address:

Attn: Amended Returns
Washington State Department of Revenue
PO Box 47476
Olympia, WA 98504-7476

How to complete online

The online version includes a calculator to help you determine your throw-out income:

1. On dor.wa.gov click the [Log in](#) button.
2. Log in by entering your **SAW User ID** and Password, then click **Log in to My DOR**. If asked, complete the Multi-Factor Authentication challenge to verify your identity.
3. On the My DOR Services page, click **Get Started**.
4. In the Excise Tax Account panel, click the **More Excise Tax Options** link.
5. In the Reconciliations section, click the **File Apportionment Reconciliation** link.
6. Complete the application and all required information.
7. You can print the Confirmation page by clicking **Print Confirmation**. To print a copy of the Annual Apportionment Reconciliation, click **Printable View**. If you have a credit, you can add or update an electronic refund bank account by clicking [Add/Update Electronic Refund Account](#). Click **Ok**.

Frequently asked questions**Who should file this form?**

Taxpayers who report to an [apportionable tax classification](#) and are taxable in Washington and at least one other location are required to file an annual reconciliation of apportionable income. These reconciliations are due by October 31st of the following year.

When should I fill out this form?

As soon as you have the information needed to determine the receipts factor for a calendar year. To avoid penalties you must send the form to the Department of Revenue and pay any tax due by October 31 of the following year.

If I owe additional tax, how do I pay?

- If you choose to file this form electronically on MyDOR, the online form will provide a method to pay electronically.
- If you choose to mail this form and want to pay electronically, go to our website at dor.wa.gov and log into MyDOR in the upper right-hand corner. If you're not already registered, click Sign up. Click make a payment.
- To pay by check, mail this form and any supporting documentation, to the address listed above.

Will there be interest?

[Interest](#) will apply to both refunds and additional amounts due. The Department will automatically include interest in refunds. If additional tax is due, the Department will notify taxpayers of the amount of interest due.

How do I calculate my receipts factor and taxable income?

A separate reconciliation must be filed for each year and each apportionable tax classification. Refer to Washington Administrative Codes [\(WAC\) 458-20-19401](#), [WAC 458-20-19402](#), and [WAC 458-20-19403](#) or visit our website at dor.wa.gov/education/industry-guides/out-state-businesses-reporting-thresholds-and-nexus.

- The numerator of the calculation is the gross apportionable income attributable to Washington before deductions.
- The denominator of the calculation is the worldwide gross apportionable income before valid deductions, less throw-out income.
- Throw-out income is income that is not taxable in any other state and at least part of the activity related to the throw-out income is performed in Washington.

What if I have questions about my reconciliation?

Call 360-705-6218, send a secure message selecting the **Annual Reconciliation of Apportionable Income** message type, or send an email inquiry to communications@dor.wa.gov.