

Permit, License, Certification, and ID Card Catalog

Department of Revenue

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Affordable Housing Sales/Use Tax Deferral

Department of Revenue

Type: Permit

ID: 2177

Description

A qualified owner of property can apply for and receive a certificate that allows them to make purchases without sales/use tax for multifamily housing on a qualified parking lot. Allows taxpayer to make qualifying purchases without paying sales/use taxes. The taxes can be waived if program requirements are met for 10 years.

Legal authority

Chapter 82.92 RCW <https://app.leg.wa.gov/RCW/default.aspx?cite=82.92>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

US Mail and email. Name is: Affordable Housing on Underdeveloped Lands Application for Sales and Use Tax Deferral - RCW 82.92 Available at: <https://dor.wa.gov/sites/default/files/2022-06/81-1035.pdf>

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

1. After deferral certificate is issued, site tour is taken and follow up for completion of project 2. Audit of project purchases, annual requirements are verified including reviewing the Annual Tax Incentive Survey/Report, and waiver/billing of deferred tax is done.

Submittal process:

Department of Revenue Audit Division PO Box 47474 Olympia WA 98504-7474 email: DORDeferrals@dor.wa.gov

Application/Submittal last updated:

07/1905

Review/Approval time:

Once all required information is provided, it typically takes 1-3 days to issue the deferral certificate.

Valid duration:

Valid until project is operationally complete.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

6

Average processing time (all):

2

Average processing time (completed):

-99

Legal processing time:60 days from receipt of all information (RCW 82.92.090 <https://app.leg.wa.gov/RCW/default.aspx?cite=82.92.090>)**Streamlining opportunities:**

n/a

Pending applications:

0

Backlog applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

2

Bi-State Toll Bridge Sales/Use Tax Deferral

Department of Revenue

Type: Permit

ID: 2180

Description

A qualifying applicant can apply for and receive a certificate that allows them to make purchases without sales/use tax for a locally-owned interstate bridge. Allows taxpayer to make qualifying purchases without paying sales/use taxes and repay the tax later.

Legal authority

RCW 47.87.150 <https://app.leg.wa.gov/RCW/default.aspx?cite=47.87.150>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

US Mail and email. Name is: Bi-State Toll Bridge Application for Sales and Use Tax Deferral - RCW 47.87 Available at: <https://dor.wa.gov/sites/default/files/2022-06/81-1036.pdf>

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

1. After deferral certificate is issued, site tour is taken if needed and follow up for completion of project. 2. Audit of project purchases, annual requirements are verified including reviewing the Annual Tax Incentive Survey/Report, and waiver/billing of deferred tax is done.

Submittal process:

Send to: Department of Revenue Audit Division PO Box 47474 Olympia WA 98504-7474 email: DORDeferrals@dor.wa.gov

Application/Submittal last updated:

07/1905

Review/Approval time:

No application to-date. Once all required information is provided, it typically only takes 1-3 days to issue the deferral certificate.

Valid duration:

Valid until project is operationally complete.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

0

Average processing time (all):

2

Average processing time (completed):

-99

Legal processing time:60 days from receipt of all information (RCW 47.87.150 <https://app.leg.wa.gov/RCW/default.aspx?cite=47.87.150>)**Streamlining opportunities:**

n/a

Pending applications:

0

Backlog applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

2

Clean Technology Sales/Use Tax Deferral

Department of Revenue

Type: Permit

ID: 2174

Description

A qualified manufacturer for clean technology or for an energy storage facility can apply for and receive a certificate that allows them to make purchases without sales/use tax. Allows taxpayer to make qualifying purchases without paying sales/use taxes and repay the tax later.

Legal authority

Chapter 82.89 RCW <https://app.leg.wa.gov/RCW/default.aspx?cite=82.89>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

Accepted: US Mail and email. Name is: Clean Technology Application for Sales and Use Tax Deferral - RCW 82.89

Available at: <https://dor.wa.gov/sites/default/files/2022-06/81-1038.pdf?uid=62e2ab51cfb19%20%E2%80%93%20clean%20tech%20application>

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

1. After deferral certificate is issued, site tour is taken and follow up for completion of project. 2. Audit of project purchases, annual requirements are verified including reviewing the Annual Tax Incentive Survey/Report, and waiver/billing of deferred tax is done.

Submittal process:

Mail to: Department of Revenue Audit Division Refund & Deferral Unit PO Box 47474 Olympia, WA 98504-7474 Email: DORdeferrals@dor.wa.gov

Application/Submittal last updated:

07/2019

Review/Approval time:

Once all required information is provided, it typically takes 1-3 days to issue the deferral certificate.

Valid duration:

Valid until project is operationally complete.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

1

Average processing time (all):

2

Average processing time (completed):

-99

Legal processing time:60 days from receipt of all information (RCW 82.89.030 <https://app.leg.wa.gov/RCW/default.aspx?cite=82.89.030>)**Streamlining opportunities:**

n/a

Pending applications:

0

Backlog applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

2

Data Center Exemption Certificate

Department of Revenue

Type: Permit

ID: 2169

Description

A sales or use tax exemption provided to qualifying businesses or qualifying tenants of an eligible computer data center in Rural and Urban counties on purchases of: 1) Eligible server equipment installed, without intervening use, in an eligible computer data center, and the labor and services required to install it. 2) Eligible power infrastructure and the labor and services required to construct, install, alter, or improve it.

Legal authority

Applicable RCWs Rural: RCW 82.08.986 <https://app.leg.wa.gov/rcw/default.aspx?cite=82.08.986>, RCW 82.12.986 <https://app.leg.wa.gov/rcw/default.aspx?cite=82.12.986>, RCW 82.32.534 <https://app.leg.wa.gov/rcw/default.aspx?cite=82.32.534>
Applicable RCWs Urban: RCW 82.08.9861 <https://app.leg.wa.gov/RCW/default.aspx?cite=82.08.9861>, RCW 82.12.9861 <https://app.leg.wa.gov/RCW/default.aspx?cite=82.12.9861>, RCW 82.32.534 <https://app.leg.wa.gov/rcw/default.aspx?cite=82.32.534>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

Names are: Owner app - rural county; Owner app - urban county; Tenant app - rural county; Tenant app - urban county; Refurbishment app - rural county
Available online at: <https://dor.wa.gov/sites/default/files/2022-06/40%202428.pdf>; <https://dor.wa.gov/sites/default/files/2022-06/40%202448.pdf>; <https://dor.wa.gov/sites/default/files/2022-06/40%202449.pdf>; <https://dor.wa.gov/sites/default/files/2022-06/40%202451.pdf>; <https://dor.wa.gov/sites/default/files/2022-06/40%202450.pdf>

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

1. The business will build or refurbish their data center facility while using their 2-year certificate to make qualified tax exempt purchases. 2. The business is required to file a buyer's addendum when filing their Combined Excise Tax Return and the Annual Tax Performance report that are reconciled by Dept. Examiners. 3. When the Department receives a Certificate of Occupancy from the business, the Department will issue the 12-year Data Center Certificate. The business will continue to file their Buyer's Addendum each period and their Annual Tax Performance Report each year the certificate is active. 4. Within 3 years of the servers in the data center being operational, the business provides the Department with an Eco-Friendly Certification. If this is not provided, the Data Center Certificate will be cancelled and they will be billed for all tax savings they incurred from the use of their certificate plus penalty. 5. Within 6 years, the business must have created and employed a certain number of new employment positions at their data center. The Department will verify they have met this requirement. If the business fails their employment verification all tax savings from their Data Center Certificate are immediately due and an assessment is issued.

Submittal process:

Online, through business' account on the Department's online transactional system. The business attaches the Data Center Exemption application.

Application/Submittal last updated:

06/2022

Review/Approval time:

Once all required/requested information is received from the business, the certificate could be issued within 2 business days. Timing is determined on how long the business takes in providing any requested documentation.

Valid duration:

First permit is good for 2 years, Second permit good for 12 years.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

6

Average processing time (all):

90

Average processing time (completed):

-99

Legal processing time:

n/a

Streamlining opportunities:

n/a

Pending applications:

0

Backlog applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

2

Direct Pay Permit

Department of Revenue

Type: Permit

ID: 2182

Description

Direct pay is a program that allows approved businesses to buy goods without payment of sales tax to the seller at the time of purchase. Instead, businesses provide a direct pay permit to their vendor and pay the sales and use taxes due directly to the Department of Revenue (DOR). Purchase goods without Retail Sales Tax and will remit Retail Sales Tax directly to DOR.

Legal authority

RCW 82.32.087 <https://app.leg.wa.gov/rcw/default.aspx?cite=82.32.087>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

US MailName is: Direct Pay Permit Letter of InterestInformation to include in Letter of Interest can be found at: <https://dor.wa.gov/forms-publications/publications-subject/tax-topics/direct-pay-program>

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

n/a

Submittal process:

Department of RevenueAudit DivisionATTN: AS&P ManagerPO Box 47474Olympia, WA 98504-7474

Application/Submittal last updated:

10/2011

Review/Approval time:

There is not an agency publicly stated processing time. It can vary quite a bit depending on the situation, but 3-5 weeks is an average.

Valid duration:

4 years and consult with business to renew

Appeal process:

File review petition or APA appeal petition with the Department.See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

16

Average time between approval and any post-approval condition(s)/step(s):

-99

Average processing time (all):

22

Average processing time (completed):

5

Legal processing time:

n/a

Streamlining opportunities:

It's currently a relatively streamlined procedure. Most delays are caused by waiting for responses (mostly from taxpayer). No suggestions for the application process.

Pending applications:

0

Backlog applications:

0

Recommended processing time:

10

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Manufacturing Sales/Use Tax Deferral

Department of Revenue

Type: Permit

ID: 2173

Description

A qualified manufacturer can apply for and receive a certificate that allows them to make purchases without sales/use tax.

Allows taxpayer to make qualifying purchases without paying sales/use taxes and repay the tax later.

Legal authority

Chapter 82.85 RCW <https://app.leg.wa.gov/RCW/default.aspx?cite=82.85>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

Accepted: Electronically, US mail, email. Name is Manufacturer's Application for Sales and Use Tax Deferral Chapter 82.85 RCW Available: <https://dor.wa.gov/sites/default/files/2022-02/81-1029.pdf>

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

1. After deferral certificate is issued, site tour is taken and follow up for completion of project 2. Audit of project purchases, annual requirements are verified including reviewing the Annual Tax Incentive Survey/Report, and waiver/billing of deferred tax is done.

Submittal process:

Available online, email, mail. Most are received online or emailed. <https://dor.wa.gov/forms-publications/forms-subject/deferral-forms>

Application/Submittal last updated:

07/1905

Review/Approval time:

Once all required information is provided, it typically takes 1-3 days to issue the deferral certificate.

Valid duration:

Valid until project is operationally complete.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

10

Average processing time (all):

2

Average processing time (completed):

-99

Legal processing time:60 days from receipt of all information (RCW 82.85.040 <https://app.leg.wa.gov/RCW/default.aspx?cite=82.85.040>)**Streamlining opportunities:**

n/a

Pending applications:

0

Backlog applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

2

Multifamily Housing from Existing Buildings Sales/Use Tax Deferral

Department of Revenue

Type: Permit

ID: 2178

Description

A qualified owner of property can apply for and receive a certificate that allows them to make purchases without sales/use tax for multifamily housing from an existing building. Allows taxpayer to make qualifying purchases without paying sales/use taxes. The taxes can be waived if program requirements are met for 10 years.

Legal authority

Chapter 82.59 RCW <https://app.leg.wa.gov/RCW/default.aspx?cite=82.59>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

US Mail and email. Name is: Multifamily Housing From Existing Buildings Application for Sales and Use Tax Deferral - E2SSB 6175 Available at: <https://dor.wa.gov/sites/default/files/2024-05/81-1041.pdf>

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

1. After deferral certificate is issued, site tour is taken if needed and follow up for completion of project. 2. Audit of project purchases, annual requirements are verified including reviewing the Annual Tax Incentive Survey/Report, and waiver/billing of deferred tax is done.

Submittal process:

Department of Revenue Audit Division PO Box 47474 Olympia WA 98504-7474 email: DORDeferrals@dor.wa.gov

Application/Submittal last updated:

07/2019

Review/Approval time:

Once all required information is provided, it typically takes 1-3 days to issue the deferral certificate.

Valid duration:

Valid until project is operationally complete.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

3

Average processing time (all):

2

Average processing time (completed):

-99

Legal processing time:60 days from receipt of all information (RCW 82.59.090 <https://app.leg.wa.gov/RCW/default.aspx?cite=82.59.090>)**Streamlining opportunities:**

n/a

Pending applications:

0

Backlog applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

2

Public Works Clearance Certificate

Department of Revenue

Type: Permit

ID: 2171

Description

After reviewing the Notice of Completion and the Reconciliation submitted by the contractor to verify all taxes were correctly paid, Department of Revenue issues a letter authorizing a release of retainage. Allows a release of the retainage or bond information.

Legal authority

Chapter 60.28 RCW <https://app.leg.wa.gov/rcw/default.aspx?cite=60.28>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

Notice of Completion is received via email from Labor & Industries; Reconciliations submitted by business in Department of Revenue's online filing system.

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

Once the business files reconciliation and pays any outstanding taxes, the Department will notify the public agency that the retainage can be released.

Submittal process:

Notices of Completion are submitted via email; Reconciliations submitted in the Department's online transactional system.

Application/Submittal last updated:

03/2018

Review/Approval time:

10-90 days; once we receive the Notice of Completion, we send a message to the taxpayer asking for a Reconciliation. We must have a Reconciliation before we can proceed.

Valid duration:

N/A

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

5030

Average processing time (all):

110

Average processing time (completed):

-99

Legal processing time:

n/a

Streamlining opportunities:

1. One of the leading cause of delays is waiting for the taxpayer to file the online reconciliation. We would like to automate uploading the Notice of Completions to Department of Revenue's online transaction system and staging the item to the taxpayer to file the reconciliation. This would allow examiners to focus on completed reconciliations rather than following up on unfilled reconciliations. 2. Similar to above, we would like to automate the reminders sent to taxpayers who fail to file a reconciliation by the 30 day deadline.

Pending applications:

0

Backlog applications:

1702

Explanation:

backlog are items waiting a taxpayer's response

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

100

Reseller Permit Application

Department of Revenue

Type: Permit

ID: 2167

Description

Reseller Permit - A document issued to a business by the department that the business provides to a seller to substantiate a wholesale purchase. The permit allows the business to purchase certain items or services for resale without paying retail sales tax.

Legal authority

RCW 82.32.780 (Reseller's permit – Taxpayer application) <https://app.leg.wa.gov/rcw/default.aspx?cite=82.32.780> RCW 82.32.783 (Reseller's permit – Contractor application) <https://app.leg.wa.gov/rcw/default.aspx?cite=82.32.783> RCW 82.04.470 (Wholesale sale – Reseller permit – Exemption certificates – Burden of proof – Tax liability) <https://app.leg.wa.gov/rcw/default.aspx?cite=82.04.470> WAC 458-20-102 (Reseller permits) WAC 458-20-10201 (Application process and eligibility requirements for reseller permits) <https://app.leg.wa.gov/wac/default.aspx?cite=458-20-102>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

Name is: Apply for Reseller Permit Available Online at: business's online My DOR account in the Departments transaction system

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

n/a

Submittal process:

Online at: <https://secure.dor.wa.gov/home/Login>

Application/Submittal last updated:

11/2024

Review/Approval time:

The Department has set a goal to process applications within 10 business days, however it may take up to 60 days to process applications. (<https://dor.wa.gov/taxes-rates/retail-sales-tax/reseller-permits/reseller-permit-your-questions-answered>)

Valid duration:

2 year permits for: contractors, new businesses and businesses that don't meet historical reporting practice thresholds. 4 year permits that are auto renewed and businesses that meet selling reporting criteria.

Appeal process:

1) Appeal is reviewed by examiner a) If Examiner agrees with appellant, permit is issued. b) If Examiner believes denial is valid, appeal is sent to a Presiding Officer for 1st level appeal review under APA procedures. c) Presiding Officer provides a

decision to either uphold the denial or issue the permit.d) If taxpayer does not agree with decision to deny, the taxpayer has the right to a second-level appeal<https://dor.wa.gov/reseller-permit-appeals>, WAC 458-20-10202
<https://app.leg.wa.gov/WAC/default.aspx?cite=458-20-10202>

Analysis

Applications received:

81263

Average processing time (all):

4

Average processing time (completed):

-99

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

3

Legal processing time:

Statute allows the Department 60 days to rule on an application. The Department has established a performance measure to rule on applications in 10 business days.

Streamlining opportunities:

Automating a cross checking with Labor & Industries for current contractor licenses during online application could stop applicants that don't meet that requirement for a reseller permit. This would avoid going through the denial and reapplication process. Process is currently efficient with average approval time at 3.5 days. Additional efficiencies could be attained by eliminating some stopping criteria for auto issued permits however, this would increase the misuse of permits by businesses that should not have them, which defeats the purpose the reseller permit statute was created. The reseller permit was enacted to reduce retail sales taxable transactions being treated as improper wholesale sales. The implementation of the reseller permit generated over \$100 million of additional revenue due to the resulting enforcement/oversight of an issued permit.

Pending applications:

154

Backlog applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Revenue Clearance Certificates

Department of Revenue

Type: Permit

ID: 2172

Description

A letter confirming the taxpayer is in good standing regarding their excise taxes; all taxes have been paid, audits completed, and the account is ready to close. Letter from DOR is sent to Secretary of State so that Secretary of State can issue a Corporate Dissolution.

Legal authority

RCW 82.32.260 <https://app.leg.wa.gov/rcw/default.aspx?cite=82.32.260>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

Paper mail, email, fax, and in person delivery to front counter of Taxpayer Services. Name is: Revenue Clearance Certificate Application Available at: https://dor.wa.gov/sites/default/files/2022-02/RevClearanceCertApp_E.pdf

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

n/a

Submittal process:

Email, paper, web message.

Application/Submittal last updated:

03/2018

Review/Approval time:

10-15 business days.

Valid duration:

N/A

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

5232

Average processing time (all):

6

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

Average processing time (completed):

15

-99

Legal processing time:

n/a

Streamlining opportunities:

1. Add application for Revenue Clearance Certificate to authenticated Department of Revenue's online filing system and auto upload to Department of Revenue's online transaction system
2a. Add programming to Department of Revenue's online transaction system to auto issue clearance letter if criteria met (similar to Tax Status Letter)
2b. Auto generate letter if there are outstanding items

Pending applications:

110

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Backlog applications:

0

Solar Canopies Sales/Use Tax Deferral

Department of Revenue

Type: Permit

ID: 2175

Description

A qualified applicant can apply for and receive a certificate that allows them to make purchases without sales/use tax for certain projects that put solar panels on parking canopies. Allows taxpayer to make qualifying purchases without paying sales/use taxes and repay the tax later.

Legal authority

Chapter 82.90 RCW <https://app.leg.wa.gov/RCW/default.aspx?cite=82.90>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

Accepted: US Mail and email. Name is: Solar Canopies Application for Sales and Use Tax Deferral - RCW 82.90; Solar Canopies Application for Sales and Use Tax Deferral for Lessor - RCW 82.90 Available at: <https://dor.wa.gov/sites/default/files/2022-06/81-1039.pdf>; <https://dor.wa.gov/sites/default/files/2022-06/81-1034.pdf>

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

Upon completion of the project, an auditor will verify that taxpayer is performing qualified activities at this facility. They will also verify that the approved percentage of taxpayer's project is eligible for the deferral. The auditor may adjust the allowable deferral based on his or her findings. Taxpayer will be billed for any purchases that do not qualify for the deferral and taxpayer did not pay tax at the time of purchase, plus applicable interest

Submittal process:

Mail to: Department of Revenue Audit Division Refund & Deferral Unit PO Box 47474 Olympia, WA 98504-7474 Email: DORdeferrals@dor.wa.gov

Application/Submittal last updated:

07/2019

Review/Approval time:

No application to-date. Once all required information is provided, it typically only takes 1-3 days to issue the deferral certificate.

Valid duration:

Valid until project is operationally complete.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

0

Average processing time (all):

2

Average processing time (completed):

-99

Legal processing time:60 days from receipt of all information (RCW 82.90.030 <https://app.leg.wa.gov/RCW/default.aspx?cite=82.90.030>)**Streamlining opportunities:**

n/a

Pending applications:

0

Backlog applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

2

SR 520 West End Project Deferral

Department of Revenue

Type: Permit

ID: 2181

Description

WSDOT can apply for and receive a certificate that allows them to make purchases without sales/use tax for the SR 520 West End road project. Allows taxpayer to make qualifying purchases without paying sales/use taxes and repay the tax later.

Legal authority

RCW 47.01.412 <https://app.leg.wa.gov/rcw/default.aspx?cite=47.01.412>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

US Mail and email. Available for WSDOT only and they submitted application via. Email.

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

1. After deferral certificate is issued, site tour is taken if needed and follow up for completion of project. 2. Audit of project purchases, annual requirements are verified including reviewing the Annual Tax Incentive Survey/Report, and waiver/billing of deferred tax is done.

Submittal process:

WSDOT emailed the form. They are the only applicant for this deferral.

Application/Submittal last updated:

07/1905

Review/Approval time:

Once all required information is provided, it typically takes 1-3 days to issue the deferral certificate.

Valid duration:

Valid until project is operationally complete.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

1

Average processing time (all):

2

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

Average processing time (completed):

2

-99

Legal processing time:

60 days from receipt of all information (RCW 47.01.412 <https://app.leg.wa.gov/rcw/default.aspx?cite=47.01.412>)

Streamlining opportunities:

n/a

Pending applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Backlog applications:

0

SR167/I-405 Sales/Use Tax Deferral

Department of Revenue

Type: Permit

ID: 2179

Description

WSDOT can apply for and receive a certificate that allows them to make purchases without sales/use tax for the SR 167/I-405 road project. Allows taxpayer to make qualifying purchases without paying sales/use taxes and repay the tax later.

Legal authority

RCW 47.56.878 <https://app.leg.wa.gov/rcw/default.aspx?cite=47.56.878>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

US Mail and email. Name is: SR 167/I-405 Corridor Improvements Application for Sales and Use Tax Deferral - RCW 47.56.878 Available at: <https://dor.wa.gov/sites/default/files/2022-06/81-1033.pdf>

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

1. After deferral certificate is issued, site tour is taken if needed and follow up for completion of project. 2. Audit of project purchases, annual requirements are verified including reviewing the Annual Tax Incentive Survey/Report, and waiver/billing of deferred tax is done.

Submittal process:

Department of Revenue Audit Division PO Box 47474 Olympia WA 98504-7474 email: DORDeferrals@dor.wa.gov

Application/Submittal last updated:

07/1905

Review/Approval time:

Once all required information is provided, it typically takes 1-3 days to issue the deferral certificate.

Valid duration:

Valid until project is operationally complete.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

1

Average time between approval and any post-approval condition(s)/step(s):

-99

Average processing time (all):

2

Recommended processing time:

2

Average processing time (completed):

-99

Legal processing time:

60 days from receipt of all information (RCW 47.56.878 <https://app.leg.wa.gov/rcw/default.aspx?cite=47.56.878>)

Streamlining opportunities:

n/a

Pending applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Backlog applications:

0

Targeted Counties Sales/Use Tax Deferral

Department of Revenue

Type: Permit

ID: 2176

Description

A qualified manufacturer can apply for and receive a certificate that allows them to make purchases without sales/use tax.

Allows taxpayer to make qualifying purchases without paying sales/use taxes. The taxes can be waived if annual program requirements are met.

Legal authority

Chapter 82.94 RCW <https://app.leg.wa.gov/RCW/default.aspx?cite=82.94>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

US Mail and email. Name is: Manufacturing Projects in Targeted Counties Application for Sales and Use Tax Deferral - RCW 82.94; Manufacturing Projects in Targeted Counties Application for Sales and Use Tax Deferral for Lessor - RCW 82.94

Available at: <https://dor.wa.gov/sites/default/files/2022-06/81-1037.pdf>; <https://dor.wa.gov/sites/default/files/2022-06/81-1031.pdf>

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

1. After deferral certificate is issued, site tour is taken and follow up for completion of project. 2. Audit of project purchases, annual requirements are verified including reviewing the Annual Tax Incentive Survey/Report, and waiver/billing of deferred tax is done.

Submittal process:

Mail to: Department of Revenue Audit Division Refund & Deferral Unit PO Box 47474 Olympia, WA 98504-7474 Email: DORdeferrals@dor.wa.gov

Application/Submittal last updated:

07/2019

Review/Approval time:

Once all required information is provided, it typically takes 1-3 days to issue the deferral certificate.

Valid duration:

Valid until project is operationally complete.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Applications received:

5

Average processing time (all):

2

Average processing time (completed):

-99

Legal processing time:

60 days from receipt of all information (RCW 82.94.020 <https://app.leg.wa.gov/RCW/default.aspx?cite=82.94.020>)

Streamlining opportunities:

n/a

Pending applications:

0

Backlog applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

2

Tax Registration

Department of Revenue

Type: License

ID: 2166

Description

Tax Registration Endorsement - A required endorsement to the state business license for businesses that may have a state tax liability. The endorsement is pending until the Excise Tax account is created and/or reopened. May include auto approved reseller permit

Legal authority

RCW 82.32.045 <https://app.leg.wa.gov/rcw/default.aspx?cite=82.32.045>, RCW 82.04.4451
<https://app.leg.wa.gov/rcw/default.aspx?cite=82.04.4451>, RCW 82.01.060
<https://app.leg.wa.gov/rcw/default.aspx?cite=82.01.060>, RCW 82.32.300
<https://app.leg.wa.gov/rcw/default.aspx?cite=82.32.300>, RCW 82.24.550
<https://app.leg.wa.gov/rcw/default.aspx?cite=82.24.550>, RCW 82.26.220
<https://app.leg.wa.gov/rcw/default.aspx?cite=82.26.220>

Equity considerations:

n/a

Costs/Fees

Application fee:

0

Credential fee:

-99

Fee last changed:

n/a

Comment:

There is no fee for a tax registration endorsement. There is a \$50 Business Licensing Service handling fee to apply for a business license (oftentimes multiple license endorsements are applied for on one application).

Legal authority for fees:

n/a

Application Information

Application process and form(s):

Accepted by mail, electronic, in-person Name is: Business License Application Apply Online at:
<https://secure.dor.wa.gov/home/LoginPaper> form available at: https://dor.wa.gov/sites/default/files/2022-03/700028_0.pdf

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

n/a

Submittal process:

Online at <https://secure.dor.wa.gov/home/Login> In person at Revenue office Or mail to: Business Licensing Service PO Box 9034 Olympia WA 98507-9034

Application/Submittal last updated:

03/2018

Review/Approval time:

Average approval time from the date a completed application is received: 5-7 business days. This time includes Business Licensing Services and Taxpayer Account Administration review time. After Business Licensing Services completes their review, Taxpayer Account Administration's review is completed within 2 business days.
(https://secure.dor.wa.gov/gteunauth/_/#6)

Valid duration:

Tax Registration Endorsement is Perpetual. Reseller permit varies - 2 or 4 years.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis**Applications received:**

98367

Average processing time (all):

2

Average processing time (completed):

-99

Legal processing time:

n/a

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

2

Streamlining opportunities:

1. Automating Excise Tax Registration for accounts with:-no 'backdated open dates' [less than 31 days]-Default to quarterly filing frequency-no NAICS issues-no overridden/errored address-no special endorsements needed for special tax programs2. Set up separate work items for 'maintenance queue' to easily identify Excise Tax Reopens for Tax Registration Endorsement to process faster.3. Remove the expectation to follow up and confirm on reopen dates;-Admin Closure reason -Reopen date matches original open date.

Pending applications:

0

Backlog applications:

2341

Explanation:

Backlog items are reopen businesses. The work item/notification from Business Licensing Services is included in a workload that also contains work item/notification when a business closes their license, updates their products or services, adds an addition

Temporary Business Registration

Department of Revenue

Type: License

ID: 2168

Description

A temporary registration certificate issued to someone who operates a business in Washington on a temporary basis. A "temporary business" is a business that has no more than two events per year in Washington, with each event lasting no longer than one month. Each temporary registration certificate is valid for one event only.

Legal authority

WAC 458-20-101 <https://app.leg.wa.gov/wac/default.aspx?cite=458-20-101>, RCW 82.32.030

<https://app.leg.wa.gov/RCW/default.aspx?cite=82.32.030>

Equity considerations:

n/a

Costs/Fees

Application fee:

0

Credential fee:

-99

Fee last changed:

n/a

Comment:

There is no fee to apply.

Legal authority for fees:

n/a

Application Information

Application process and form(s):

Name is: Temporary registration certificate Available online at: <https://dor.wa.gov/contact/temporary-registration-certificate>

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

n/a

Submittal process:

Online at <https://dor.wa.gov/contact/temporary-registration-certificate> or in-person at Revenue office

Application/Submittal last updated:

06/2016

Review/Approval time:

2 days <https://dor.wa.gov/contact/temporary-registration-certificate>-o

Valid duration:

Duration of event - 30 days or less

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

5073

Average processing time (all):

2

Average processing time (completed):

-99

Legal processing time:

n/a

Streamlining opportunities:

Have customers create an account in the Department's online transactional system to request a temporary business permit. The business can then file their tax report online.

Pending applications:

0

Backlog applications:

0

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

2

Tribal Telecom Infrastructure Exemption Certificate

Department of Revenue

Type: Permit

ID: 2170

Description

A sales tax exemption certificate for qualified purchases by a recognized tribe in building/improving telecom infrastructure.

Legal authority

SHB 1711 <https://lawfilesexternal.wa.gov/biennium/2023-24/Pdf/Bill%20Reports/House/1711-S%20HBR%20SA%2023.pdf>, RCW 82.08.989 <https://app.leg.wa.gov/RCW/default.aspx?cite=82.08.989>, RCW 82.12.989 <https://app.leg.wa.gov/RCW/default.aspx?cite=82.12.989>

Equity considerations:

n/a

Costs/Fees

Application fee:

-99

Credential fee:

0

Fee last changed:

n/a

Comment:

There is no fee to apply

Legal authority for fees:

n/a

Application Information

Application process and form(s):

Name is: Tribal Telecom Infrastructure Exemption Certificate Paper application is available by contacting the Department's Tribal Liaison at 360-534-1573

Requirements, additional actions, information, or documentation:

Complete application and provide any documentation requested.

Dependencies, conditions, or requirements:

1. On a quarterly basis, business must submit records of items/services purchased with the exemption certificate in a format prescribed by the Department. 2. The Department will use the information to calculate the amount of local sales & use taxes the tribal business must pay and issue an assessment.

Submittal process:

Mailed to the department or through business's account in the Department's online transactional system.

Application/Submittal last updated:

07/1905

Review/Approval time:

Once all required/requested information is received from the business, the certificate could be issued within 2 business days. Timing is determined on how long the business takes in providing any requested documentation.

Valid duration:

Certificate expires on the date the project is certified as operationally complete by the project owner or January 1, 2030.

Appeal process:

File review petition or APA appeal petition with the Department. See: <https://dor.wa.gov/file-pay-taxes/reviews-and-appeals>

Analysis

Applications received:

0

Average processing time (all):

-99

Average processing time (completed):

-99

Legal processing time:

n/a

Streamlining opportunities:

n/a

Pending applications:

0

Backlog applications:

0

Average time between approval and any post-approval condition(s)/step(s):

-99

Recommended processing time:

2

Explanation:

pending is normal inventory processed within our goal timeframe; not a backlog