



Tax Intelligence

Washington Tax Intelligence Contents

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Annual Report – Profit, Professional Corporations & LLC

State	Washington
Who Must File/Pay	Domestic and Foreign Profit Corporations & Professional Corporations, Limited Liability Companies, & Massachusetts Trusts
Report Name	Annual Report
Where Are Forms Sent	Letter mailed to the register agent. An email notification will also be sent if the entity has subscribed to the service.
Where to File/Pay	<p>Online: https://ccfs.sos.wa.gov/#/</p> <p>By Mail: Secretary of State Corporations & Charities Division PO Box 40234 Olympia, WA 98504-0234</p>
Due Date	Annually by the end of the anniversary month.
Tax Rate/Filing Fees	\$60 (Effective 10/1/23 \$70.00) \$50.00 expedited service (Effective 10/1/23 \$100.00 expedite or \$150.00 same day)
Penalty	\$25
Forms Availability	https://www.sos.wa.gov/corps/forms.aspx
Availability of Online Filing	Official filing of an online renewal is dependent upon receipt of all fees charged to the credit card.
Comments	The initial annual report for domestic entities is due 120 days after the date of incorporation The form is included with the filed formation evidence, and the fee is The fee is \$10.00. The initial report can only be filed online if the formation document was filed online. Effective January 1, 2016, the initial annual report for foreign entities is optional.
Agency Contact	<p>Agency: Secretary of State, Corporation & Charities Division Website: https://www.sos.wa.gov/corps/ Phone: 360-725-0377 Email: corps@sos.wa.gov</p>

Disclaimer: CSC is an incorporation service company and does not offer legal or financial advice. The completeness or accuracy of the content is not guaranteed. If there is tax information that you need but do not see, please e-mail us at tax.complianceinfo@cscglobal.com and we will do our best to include this information in an upcoming release.

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Annual Report – Not For Profit Corporation

State	Washington
Who Must File/Pay	Domestic and Foreign Not For Profit Corporations
Report Name	Annual Report
Where Are Forms Sent	Registered Agent
Where to File/Pay	By Mail: Secretary of State Corporations & Charities Division PO Box 40234 Olympia WA 98504-0234
Due Date	Annually by the end of the anniversary month.
Tax Rate/Filing Fees	\$10.00 if filed under RCW 24.06 or 24.12 \$60.00 \$20.00 if gross revenue for the most recent fiscal year is less than \$50,000.00 \$50.00 expedited service (Effective 10/1/23 \$100.00 expedite or \$150.00 same day)
Forms Availability	A fillable form is available at the Secretary of State website. https://www.sos.wa.gov/corps/OnlineRenewal.aspx
Comments	As of 2022, must be filed via paper
Agency Contact	Agency: Secretary of State, Corporations & Charities Division Website: https://www.sos.wa.gov/corps Phone: (360)725-0377 Email: corps@sos.wa.gov
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Annual Report – LP, LLP & LLLP

State	Washington
Who Must File/Pay	Domestic and Foreign Limited Partnership, Limited Liability Partnerships & Limited Liability Limited Partnerships.
Report Name	Limited Partnership & LLLP Annual Report Limited Liability Partnership Annual Report
Where Are Forms Sent	Registered Agent
Where to File/Pay	<p>Online: https://ccfs.sos.wa.gov/#/</p> <p>By Mail: Secretary of State Corporations & Charities Division 801 Capitol Way S PO Box 40234 Olympia, WA 98504-0234</p>
Due Date	Annually by the end of the anniversary month.
Tax Rate/Filing Fees	\$60 (Effective 10/1/23 \$70.00) \$50.00 expedited service (Effective 10/1/23 \$100.00 expedite or \$150.00 same day)
Forms Availability	Blank forms can be downloaded from the Secretary of State’s website at https://www.sos.wa.gov/corps/forms.aspx
Penalty	\$25 - Administrative dissolution for non-filing after 60 day notice
Agency Contact	Agency: Secretary of State, Corporation Division Website: www.sos.wa.gov/corps Phone: 360-725-0377 Email: corps@sos.wa.gov
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Combined Excise Tax

State	Washington
Who Must File/Pay	All Entity Types
Report Name	Combined Excise Tax Return
Where Are Forms Sent	Mailing address of business organization which was provided at time of registration with the Department.
Where to File	<p>Online: https://secure.dor.wa.gov/home/</p> <p>By Mail(with waiver only): Washington State Department of Revenue PO Box 47464 Olympia WA 98504-7464</p>
Due Date	<ul style="list-style-type: none"> • Monthly: 25th day of each following month • Quarterly: Last day of the month following each quarter • Annual: April 15 of the following year (Starting with the Annual 2019 return the due date for annual excise tax returns changes from January 31 to April 15) <p>Monthly & Quarterly filers must file and pay taxes electronically.</p> <p>If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.</p>
Tax Rate/Filing Fee	Please see the Department of Revenue website and forms for tax rates for the specific taxes.
Penalty	<p>Effective August 1, 2015</p> <ul style="list-style-type: none"> • 9% penalty assessed after the due date until the last day of the month following the due date. • 19% penalty assessed after the last day of the month following the due date. • 29% penalty is assessed after the last day of the second month following the due date, and anything after. <p>Minimum Penalty - \$5.00</p> <p>Filing extensions can be requested and penalties may be waived under limited circumstances by calling the department. The request must be made before the due date.</p>

Forms Availability	Blank forms can be downloaded from the Department of Revenue's website at https://dor.wa.gov/get-form-or-publication/forms-subject
Comments	<p>The Combined Excise Tax form is used for reporting business and occupation tax (B&O), retail sales tax, and use tax.</p> <ul style="list-style-type: none"> • The business & occupation tax (B&O) is a gross receipt tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business. • Sales tax is collected for the benefit of multiple taxing authorities. The total tax is collected and then distributed to each of the taxing authorities. • Use tax applies to the value of all articles used by taxpayer in his business on which no sales tax has been paid. <p>Companies that conduct no business must file a no business return. See the link below for filing options: https://dor.wa.gov/file-pay-taxes/report-no-business-activity</p> <p>In order to file and pay online, companies will need to register, and will need to provide the following information.</p> <ul style="list-style-type: none"> • BI/Tax Registration Number (9-digit number shown on the provided business license and tax return.) • PAC code (8-character code found on the letter you received from the Department when the business was opened or under the address label on the provided tax return). <p>Beginning with the 2020 return you must file & pay electronically unless you have received a waiver by sending a written request.</p> <p>For additional information see: https://dor.wa.gov/file-pay-taxes/file-or-amend-my-return/instructions-completing-combined-excise-tax-return</p>
Agency Contact	<p>Agency: Washington State Department of Revenue Website: https://dor.wa.gov/ Telephone: (800) 647-7706</p>
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Unclaimed Property

State	Washington
Who Must File/Pay	<p>The following entities are required to report unclaimed property:</p> <ul style="list-style-type: none"> • Banking and financial organizations, including state or federally chartered banks in trust companies, savings banks, private bankers, savings and loan associations, credit unions, and investment companies. • Business associations wherever located, such as a corporation, joint stock company, business trust, partnership, cooperative or other association of two or more individuals for business purposes, whether or not for profit (including all insurance companies). • Utilities owned or operated for public use. • Legal entities including state, county, and city governments, political subdivisions, public authorities, public corporations, estates, and trusts. • All holders are responsible for filing reports on behalf of their branches, divisions or other affiliated entities.
Report Name	Unclaimed Property Report
Where Are Forms Sent	Forms are not sent. All reports must be submitted electronically
Where to File/Pay	<p>Online: https://ucp.dor.wa.gov/app/submit-a-report</p> <p>By Mail(with waiver): Washington State Department of Revenue Unclaimed Property Section PO Box 34053 Seattle, WA 98124-1053</p>
Due Date	<p>Before November 1st Effective January 1, 2023 the Insurance due date is April 30th.</p>
Extension Availability	<p>Prior to due date email the request to WAUCPHolders@dor.wa.gov. The request must include the company name, holder number, how much time is needed and the reason the extension is needed.</p>
Penalty	<p>Failure to File/Pay Electronically - 5% penalty for not filing and paying electronically Late Filing Penalty - 10% penalty for not filing by the due date Late Payment Penalty - 10% penalty for not paying or delivering property by the due date.</p>
Forms Availability	Miscellaneous forms can be found at:

	https://ucp.dor.wa.gov/app/forms
Due Diligence	Written notices must be sent to owners, who have valid addresses, between May 1 and August 1 for all items held over \$75.00. Must also send a notice by email when there is an authorization.
Negative Reporting	If you have no property to report, you must file a negative report.
Comments	<p>Beginning July 1, 2016, unclaimed property holders must file and pay electronically but the Department of Revenue may waive this requirement for any holder.</p> <p>Reports must be in the NAUPA II format using one of the following: Department of Revenue Website, HRS PRO website or UPEXchange (New User) or UPEXchange(Existing User)</p> <p>A holder reporting number will be assigned when the Department receives the first report. If the holder ID is lost, you can email the Department at ucp@dor.wa.gov.</p> <p>If the logon ID for the web tool is lost, please contact the Department at (360) 570-3264, option 4 or email ucp@dor.wa.gov.</p> <p>Additional information can be found: https://ucp.dor.wa.gov/docs/WA_General_Information_2023.pdf</p>
Agency Contact	<p>Agency: Department of Revenue, Unclaimed Property Section Website: https://ucp.dor.wa.gov/ Phone: (360) 534-1502 Email: WAUCPHolders@dor.wa.gov</p>
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