



## *COVID-19 Response and Relief*

June 22, 2020

*Business Advisory Council*

Alyson Fouts

### COVID-19 Pandemic

**Business Relief:** Revenue is ready to do everything it can to help "businesses stay in business." [Learn more.](#)

**Fraud Awareness:** Updates on COVID-19 related scams and how to protect your confidential information. [Learn more.](#)

[Alivio para los negocios durante la pandemia de COVID-19](#) | [COVID-19 Aumento de estafas para los contribuyentes](#)



#### I want to...

[Get or renew a license](#)

[File taxes online](#)

[Find a sales and use tax rate](#)

[Look up a business](#)

[Renew a reseller permit](#)

#### Coronavirus response

Access the latest information related to Washington's response to the COVID-19 pandemic at [coronavirus.wa.gov](https://coronavirus.wa.gov).

#### Important!

Visit [business.wa.gov](https://business.wa.gov) to find resources that can help businesses impacted by COVID-19. [Learn more.](#)



### Businesses

[Open a business](#)

[Get or renew a business license](#)

[File a return](#)



### Tax professionals

[Find a law or rule](#)

[Get a binding ruling](#)

[Learn about voluntary disclosure](#)



### General public

[Apply for a sales tax refund](#)

[Claim your cash or property](#)

[Learn about property tax](#)

## Business Relief During COVID-19 Pandemic

### Alivio para los negocios durante la pandemia de COVID-19

#### Our offices are temporarily closed

While our offices are temporarily closed to adhere to social distancing requirements, our team is working remotely and ready to serve you. Most in-person services provided at DOR offices are available online and we encourage businesses to take advantage of these services for faster processing. While offices are closed, there will be delays in processing incoming and outgoing U.S. mail. This includes things such as general correspondence, processing paper tax returns, applications, and/or permit requests, posting payments to accounts that are made by check or money order, petitions or request for administrative review, and acknowledgment of any legal documents.

Legal process is accepted at our [Tumwater office](#) between 8AM and noon, Monday – Friday.

*Updated May 5, 2020*

Revenue is taking the following measures to provide relief to COVID-19 impacted businesses during the state of emergency (February 29, 2020, through the end of the state of emergency, yet to be determined). These actions address a broad range of taxes and programs: business and occupation tax, real estate excise tax assessments, leasehold excise tax, and forest tax. Check back for updates.

#### What if I am unable to pay my monthly, quarterly or annual return?

For businesses negatively impacted by the COVID-19 Pandemic, if an extension has not already been granted, a one-time extension may be available upon request. We request that all businesses still **file** their returns by their original due date, even if they are unable to pay.

Businesses may request a one-time extension for paying tax returns prior to the due date by sending a secure email in your [My DOR account](#) or by calling Revenue's customer service team at 360-705-

#### Additional resources

##### WA State relief

[WA: COVID-19 Business Resources](#)

[WA Department of Commerce  
Crisis Planning Tools & Resources](#)

##### Federal relief

[IRS: Corona Tax Relief and  
Economic Impact Payments](#)

[SBA: Small Business Guidance &  
Loan Resources](#)

##### Guidance for COVID- related temporary business activities

[Additional information for  
restaurants – COVID 19](#)

[Sales of alcohol for sanitizing  
purposes](#)

[Curbside and delivery sales of  
spirits](#)



# Extensions and Interest

- Extensions for tax returns and outstanding balances
  - Extensions must be requested **before** due date.
  - Extensions **only** postpone payment due date.
  - File tax returns even if unable to pay.
  - Returns filed **and paid** by due date (or extension date) will not incur interest or penalties.

2020

- Outstanding Balances
  - Interest waived February 29 through July 1

January						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

March						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				



# Self-initiated Extensions

Business Licensing and Taxes

<< **My DOR Services**

## Excise Return Extension Request

Welcome, Tracye Fralick  Settings  Help  Log Out

[Home](#) > [Excise Tax](#) > [Excise Return Extension Request](#)

### Business Information

**UBI:** ### ##

**Name:** Business Name

**Account ID:** ### ##

**Address:** Business Address

**Filing Period:** 5/31/2020

### Return Filing Extension Request

An extension may be granted for up to 30 days if requested before the due date of the return for which the extension is granted. If the due date has passed, a penalty waiver must be requested instead.

Extensions will not be given because of lack of funds resulting from:

- Recession
- Bad economy
- Public work contract retainage withheld
- Poor cash flow
- Business slowdown (ups and downs)

Filing Period

Return Due Date

Requested Extension Date

Extension Reason

**Required**  
 Absence of Key Employee  
 Computer System Failure  
 COVID-19  
 Lost, Destroyed, or Stolen Business Records  
 Medical Emergency  
 Natural Disaster such as Earthquakes, Fires, or Floods  
 Other

## Flexible Payment Plans Available

- Still can't pay by extended due date?
  - Flexible COVID-19 payment plans may be an option
  - **No penalties**
  - Tax returns must be filed
  - Contact us – **(360) 705-6705**
- Already have a payment plan?
  - Extensions and payment amount adjustments may be available
  - Contact assigned Revenue Agent



# Collection Activities

- Delaying issuance of new compliance assessments until mid-July
- Other collection activities delayed:
  - Compliance assessments
  - Tax warrants
  - Bank levies and
  - Revocations



# Licenses and Endorsements

- License Renewals
  - No authority to extend business license expiration dates
  - Waiving business license delinquency fees on late renewals through June 2020.
- State and Local Endorsements
  - Check with the [state](#) or [local](#) regulatory agency that issued your endorsement to determine if continued operation is allowed.
    - [dor.wa.gov/StateEndorsement](https://dor.wa.gov/StateEndorsement)
    - [dor.wa.gov/CityEndorsement](https://dor.wa.gov/CityEndorsement)

# Other Programs

- Estate Taxes
  - Estate Tax team **360-534-1503**
  - [dor.wa.gov/EstateTax](https://dor.wa.gov/EstateTax)
- Nonprofit Exempt Property
  - Waiving late penalties February – July 2020
- Other Property Tax Related Questions
  - Contact local county Treasurer's office
  - [dor.wa.gov/CountyContacts](https://dor.wa.gov/CountyContacts)

The screenshot shows a search bar at the top with the text "Search dor.wa.gov" and a magnifying glass icon. Below the search bar is the heading "County assessor and treasurer websites". A note follows: "Note: Property tax is administered by local governments. County assessors value and assess the tax and county treasurers collect it. For questions about paying your property tax or your property valuation, please contact your local county officials." Below the note is a table with three columns: "County", "Assessor", and "Treasurer". The table lists 14 counties: ADAMS, ASOTIN, BENTON, CHELAN, CLALLAM, CLARK, COLUMBIA, COWLITZ, DOUGLAS, FERRY, and FRANKLIN. Each county has a link to the Assessor website and a link to the Treasurer website.

County	Assessor	Treasurer
ADAMS	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
ASOTIN	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
BENTON	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
CHELAN	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
CLALLAM	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
CLARK	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
COLUMBIA	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
COWLITZ	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
DOUGLAS	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
FERRY	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
FRANKLIN	<a href="#">Assessor</a>	<a href="#">Treasurer</a>

## Business Relief During COVID-19 Pandemic

### Alivio para los negocios durante la pandemia de COVID-19

#### Our offices are temporarily closed

While our offices are temporarily closed to adhere to social distancing requirements, our team is working remotely and ready to serve you. Most in-person services provided at DOR offices are available online and we encourage businesses to take advantage of these services for faster processing. While offices are closed, there will be delays in processing incoming and outgoing U.S. mail. This includes things such as general correspondence, processing paper tax returns, applications, and/or permit requests, posting payments to accounts that are made by check or money order, petitions or request for administrative review, and acknowledgment of any legal documents.

Legal process is accepted at our [Tumwater office](#) between 8AM and noon, Monday – Friday.

*Updated May 5, 2020*

Revenue is taking the following measures to provide relief to COVID-19 impacted businesses during the state of emergency (February 29, 2020, through the end of the state of emergency, yet to be determined). These actions address a broad range of taxes and programs: business and occupation tax, real estate excise tax assessments, leasehold excise tax, and forest tax. Check back for updates.

#### What if I am unable to pay my monthly, quarterly or annual return?

For businesses negatively impacted by the COVID-19 Pandemic, if an extension has not already been granted, a one-time extension may be available upon request. We request that all businesses still **file** their returns by their original due date, even if they are unable to pay.

Businesses may request a one-time extension for paying tax returns prior to the due date by sending a secure email in your [My DOR account](#) or by calling Revenue's customer service team at 360-705-

#### Additional resources

##### WA State relief

[WA: COVID-19 Business Resources](#)

[WA Department of Commerce  
Crisis Planning Tools & Resources](#)

##### Federal relief

[IRS: Corona Tax Relief and  
Economic Impact Payments](#)

[SBA: Small Business Guidance &  
Loan Resources](#)

##### Guidance for COVID- related temporary business activities

[Additional information for  
restaurants – COVID 19](#)

[Sales of alcohol for sanitizing  
purposes](#)

[Curbside and delivery sales of  
spirits](#)

# New COVID Related Tax Guidance

- Taxability of financial assistance
- Additional information for restaurants
  - Sales of meals to:
    - Red Cross and US Govt.
    - First responders
    - State and local governments
  - Providing free meals
  - Curbside and delivery sales
  - Sales of uncooked meal kits
- Sales of alcohol for sanitizing purposes
- Curbside and delivery sales of spirits

# Stay Home, Stay Healthy

Offices remain closed to the public.

Phone or live chat M-F 8am-5pm **360-705-6705**

[dor.wa.gov/ContactUs](https://dor.wa.gov/ContactUs)

*Always available:* Website and My DOR

Prevent processing backlogs – go electronic

- General correspondence
- Tax returns, permits, and business applications
- Payments by check or money order
- Petitions, administrative review requests, and legal documents

# Small Business Requirement & Resource Webinars

## **June 2020**

- Thursday, June 25, 1:30 - 3:30 p.m.
- Tuesday, June 30, 9 - 11 a.m.

## **July 2020**

- Tuesday, July 7, 5:30 - 7:30 p.m.
- Thursday, July 16, 1:30 - 3:30 p.m.
- Tuesday, July 21, 9 - 11 a.m.
- Thursday, July 30, 1:30 - 3:30 p.m.



## Discussion

- Is there more the Department should be doing?
- How might the pandemic change the way we work together?

**Thank you!**