Cite as Det. No. 14-0201, 33 WTD 612 (2014)

BEFORE THE APPEALS DIVISION
DEPARTMENT OF REVENUE
STATE OF WASHINGTON

In the Matter of the Petition for Correction of Assessment and Refund of	)	D E T E R M I N A T I O N
	)	No. 14-0201
. . .	)	Registration No. . . .

[1] RULE 183; RCW 82.04.050(3)(a)(i); ETA 3167.2011: RETAILING B&O TAX – RETAIL SALES TAX – AMUSEMENT AND RECREATION SERVICES – BASKETBALL TOURNAMENTS AND LEAGUES – LEAGUE FEES AND ENTRY FEES. Income that a business derived from charges to players and teams to participate in its underlying activity, playing basketball, is subject to the retailing B&O tax classification, and does not constitute "league fees" or "entry fees" as those terms are defined under Rule 183, which are separate from and do not include income derived from charges to participate in the underlying activity.

[2] RCW 82.32A.020: THIRD PARTY ADVICE – RELIANCE. The Department lacks authority to waive assessed taxes based on erroneous instructions from a third party. RCW 82.32A.020 provides authority to waive taxes only based upon reliance on specific, official written advice or written reporting instructions from the Department to the taxpayer.

[3] RCW 82.32.105: WAIVER OF TAXES, INTEREST, AND PENALTIES – CONSISTENT AND TIMELY FILING OF TAX RETURNS. Consistent and timely filing of tax returns is a taxpayer's duty under the law, RCW 82.32.045, and is not a basis upon which the Department has authority to waive or cancel taxes, interest, or a substantial underpayment penalty.

Headnotes are provided as a convenience for the reader and are not in any way a part of the decision or in any way to be used in construing or interpreting this Determination.

D. LaMarche, A.L.J. – A taxpayer that charged customers to play in its basketball tournaments and leagues disputes the assessment of additional tax, penalties, and interest that resulted from reclassification of taxpayer's tournament and league revenue from the Service & Other Activities business and occupation (B&O) tax classification to the Retailing B&O tax classification. The

taxpayer argues that RCW 82.04.050 and WAC 458-20-183 are unclear on their faces, that the taxpayer reasonably relied on the substantive tax advice of its professional accountant, and that Taxpayer has always filed its returns timely and accurately. We deny the petition.[1]

ISSUES

1. Do RCW 82.04.050(3)(a)(i) and WAC 458-20-183 require taxpayer to pay retailing B&O tax on its income derived from basketball tournaments and leagues?

2. In accordance with RCW 82.32A.050, is DOR estopped from collecting tax when the taxpayer relied on the erroneous tax advice of its professional accountant?

3. Under RCW 82.32.105, is a taxpayer entitled to cancellation or waiver of tax, interest, and penalties on the basis that taxpayer has consistently and timely filed its tax returns?

FINDINGS OF FACT

[Taxpayer] was a for-profit Washington corporation that was in the business of organizing basketball tournaments and leagues for children and young adults from 10 to 18 years old. Taxpayer started business in 2004, and closed at the end of 2013.

Approximately 80 percent of Taxpayer's gross receipts were derived from tournaments that it organized. Taxpayer scheduled the time, place, and teams participating in each tournament. Taxpayer distributed fliers about the tournaments; players signed up for tournaments, and paid a flat fee of $. . . to play. Each player also received a brief educational course, and a tournament uniform valued from $. . . to $. . . . The flat fee did not vary in relation to the value of the educational course or the uniforms. Taxpayer paid retail sales tax on the uniforms, and states they were promotional in nature.

Approximately 20 percent of Taxpayer's gross income was derived from leagues Taxpayer organized. Teams participated in leagues for a $. . . flat fee. The fee included participation in eight games and a brief educational course for all of the players. Taxpayer organized the league game schedule, with play-off games at the end of the league's regular season. Taxpayer usually distributed T-shirts to the final winning league team after the play-offs; however, Taxpayer did not distribute the T-shirts consistently, and many of the T-shirts had been donated by third parties. The flat fee to play in league games did not vary in relation to the value of the educational course or the T-shirts. Taxpayer paid retail sales tax on the T-shirts, and states they were promotional in nature.

Approximately ten years ago, Taxpayer retained a professional tax accountant who prepared its tax forms and advised Taxpayer on areas of taxation. The accountant never advised Taxpayer to classify itself under the Retailing B&O classification, did not advise Taxpayer to collect retail sales tax from its customers, and did not prepare tax returns that reflected retail sales tax or

[1] Identifying details regarding the taxpayer and the assessment have been redacted pursuant to RCW 82.32.410.

Retailing B&O tax liability for Taxpayer's revenue from charges to customers to participate in tournaments and leagues.

In June 2013, the accountant told Taxpayer that she had been contacted by the Department regarding Taxpayer's 2012 tax return. The Department had examined that return, and advised the accountant that the fees Taxpayer charged for tournaments and leagues were subject to retail sales tax pursuant to WAC 458-20-183 ("Rule 183") and Excise Tax Advisory 3167.2011 ("ETA 3167"). The accountant advised Taxpayer that the Department had issued ETA 3167 on July 11, 2011 regarding Rule 183, and that Taxpayer would owe additional retail sales tax, penalties, and interest.

The Department's Taxpayer Account Administration ("TAA") Division conducted a desk audit of Taxpayer's business in 2013, which led to the TAA contact with Taxpayer's accountant described above. It was a partial audit, Audit No. . . . , which covered only the period October 1, 2011 through December 31, 2012 (the "Audit Period").[2] As a result of the desk audit, TAA reclassified the gross income Taxpayer had reported during the Audit Period from the Services and Other Activities B&O tax classification to the Retailing B&O tax classification, and concluded that retail sales tax was due on that income as well. TAA issued a tax assessment on October 25, 2013, Document No. . . . , for $. . . , which included $. . . in retail sales tax, $. . . in interest, and a $. . . substantial underpayment penalty. Taxpayer timely appealed the assessment on November 15, 2013. On April 21, 2014, Taxpayer paid the entire balance of $. . . due on the assessment.

ANALYSIS

1. Do RCW 82.04.050(3)(a)(i) and WAC 458-20-183 require taxpayer to pay retailing B&O tax on its income derived from basketball tournaments and leagues?

Taxpayer does not dispute the Department's reclassification of its business, or the resulting assessment, per se. However, Taxpayer argues, "The demarcation of those activities that are subject to retail sales tax and those that are not is not clearly spelled out in the statute." Taxpayer further asserts that if a statute is unclear on its face, then it must be "construed most strongly against the taxing power and in favor of the taxpayer . . . ."

First, we shall set out the principles of statutory construction.

> "[U]nder principles of statutory construction, a statute is not subject to judicial interpretation where its language is plain, unambiguous, and well understood according to its natural and ordinary sense and meaning.

State v. McCollum, 88 Wn. App. 977, 988 (1997); *Enterprise Leasing, Inc. v. City of Tacoma, Finance Dept*., 93 Wn. App. 663, 670 (1999).

[2] TAA chose to impose tax prospectively from the first quarter following the issuance of ETA 3167.

Where the statutory language is clear and unambiguous, the statute's meaning is determined from its language alone; courts will not look beyond the language and do not need to resort to statutory construction principles. *Indoor Billboard/Washington, Inc. v. Integra Telecom of Washington Inc.*, 162 Wn.2d 59, 71 (2007); *Hi-Way Fuel Co. v. Estate of Allyn*, 128 Wn. App. 351, 358-59 (2005). If the plain language is subject to only one interpretation, our inquiry ends because plain language does not require construction. *State v. Armendariz,* 160 Wn.2d 106, 110 (2007)*; State v. Thornton*, 119 Wn.2d 578, 580 (1992).

The rules of statutory construction apply to agency regulations as well as statutes. *Tesoro Refining and Marketing Co. v. Dep't of Revenue*, 164 Wn.2d 310, 322 (2008).

Washington imposes retail sales tax on each retail sale in this state. RCW 82.08.020. Washington also imposes a Retailing B&O tax on retail sales in this state. RCW 82.04.250. RCW 82.04.050(3)(a)(i) defines "retail sale" to include "amusement and recreation services", and states:

> [A] "retail sale" includes the sale of or charge made for personal, business, or professional services, including amounts designated as . . . fees [or] admission . . . received by persons engaging in . . . amusement and recreation services including but not limited to golf, pool, billiards, skating, bowling, ski lifts and tows, day trips for sightseeing purposes, and others, when provided to consumers.

RCW 82.04.050(3)(a)(i) (emphasis added). The plain meaning of the statute is clear, in that it defines retail sale to include charges made for services including fees or admissions received by persons engaging in amusement and recreation services. The statute then provides a non-exclusive list of examples of amusement and recreation services. One could argue that basketball was not on the statute's list of amusement or recreation services, and that its absence is a basis for finding the statute ambiguous in regard to the tax treatment of services related to the activity of basketball and the provision of basketball courts. However, the Department adopted Rule 183 to implement the provisions of RCW 82.04.050 relating to amusement and recreation. Rule 183 plainly includes basketball and the provision of basketball courts in its non-exclusive list of examples amusement and recreation services:

> (b) "Amusement and recreation services" include, but are not limited to: Golf, pool, billiards, skating, bowling, swimming, bungee jumping, ski lifts and tows, basketball, racquet ball, handball, squash, tennis, and all batting cages. "Amusement and recreation services" also include the provision of related facilities such as basketball courts, tennis courts, handball courts, swimming pools, and charges made for providing the opportunity to dance. . . .[3]

WAC 458-20-183(2)(b) (emphasis added).

[3] In 2013, RCW 82.04.050(3) was changed by the Legislature, Laws of 2013, 2nd sp.s. c 13, to provide an exemption from retail sales tax and Retailing B&O tax for "the opportunity to dance."

There may have been misunderstanding and confusion for those who did not read all of Rule 183, or selectively read just part of Rule 183(2)(m), which defines "retail sale" in the amusement and recreation context, and excludes "league and/or entry fees" from the definition of "retail sale", as follows:

> (m) "Sale at retail" or "retail sale" includes the sale or charge made by persons engaged in providing "amusement and recreation services" and "physical fitness services" as those terms are defined in (b) and (l) of this subsection. The term "sale at retail" or "retail sale" does not include: The sale of or charge made for providing facilities where a person is merely a spectator, such as movies, concerts, sporting events, and the like; the sale of or charge made for instructional lessons, or league fees and/or entry fees. . . .

WAC 458-20-183(2)(m) (emphasis added).

However, Rule 183 then defines the terms "league fees" and "entry fees". Rule 183(2)(j) defines "league fees" as separate from charges for the underlying activity:

> "League fees" means those amounts paid solely for the privilege of allowing a person or a person's team to join an association of sports teams or clubs that compete chiefly amongst themselves. The term does not include any amounts charged for the underlying activity.

WAC 458-20-183(2)(j) (emphasis added).

Rule 183(2)(f) defines "entry fees" also as separate from any amounts charged for the underlying activity:

> "Entry fees" means those amounts paid solely to allow a person the privilege of entering a tournament or other type of competition. The term does not include any amounts charged for the underlying activity.

WAC 458-20-183(2)(f) (emphasis added). The plain meaning of Rule 183(2)(f) and (2)(j) is that "entry fees" and "league fees" are fees paid solely for the privilege of allowing a person or person's team to join an association of sports teams or clubs that compete chiefly amongst themselves; neither defined term includes the amounts charged for the underlying activity.

Under the facts Taxpayer presented, its customers simply paid one flat fee which entitled them to participate in the underlying activity, which was playing basketball. Therefore, none of the fees Taxpayer charged its customers were "league fees" or "entry fees" as defined in the rule, but were charges to participate in the underlying activity, and as such, were subject to Retailing B&O tax and retail sales tax.

Even if the Taxpayer misunderstood Rule 183 as it pertained to Taxpayer's business activity, the Department issued Excise Tax Advisory 3167.2011 (ETA 3167) on July 1, 2011 to clarify the taxability of various fees charged for amusement and recreation services, including "league fees" and "entry fees". In support of its contention that the law is unclear on its face, Taxpayer argues,

"The [Department] clearly stated that Rule 183 is confusing and frequently misunderstood," implying that the Department conceded that the entirety of Rule 183 is unclear and misunderstood, or that the Department itself found Rule 183 to be unclear and hard to understand. However, Taxpayer misconstrues the language in ETA 3167, which reads, in context:

> The Department has become aware that there has been much confusion and misunderstanding regarding "entry fees" and "league fees" as those terms are used in WAC 458-20-183 (Rule 183). . . .
>
> Charges that entitle persons, or groups of persons (teams), to participate in a sports activity or sports event, are charges for amusement and recreation services. Examples of sports activities and events include:
>
> . . .
>
> - Basketball, football, hockey, and soccer leagues."

ETA 3167.2011 (emphasis added).

ETA 3167 explained that "Rule 183, in defining [the terms "league fee" and "entry fee"], contemplates a situation in which a 'league fee' is imposed as well as separate charges that entitle the person or team to participate in the underlying activity." (Emphasis added.) The ETA also gave several examples, including the following two that use a fictional basketball club:

> **2. Basketball for All (BFA)** is a for-profit basketball club comprised of six 10-player teams. Players wanting to join and play for a team must pay BFA a $250 fee. Each player must also separately pay a $25 fee to Washington Basketball Inc. (WBI), a state association that provides administrative guidance and technical support to registered clubs, an insurance policy covering players, and general promotion of the game of basketball.
>
> - The $250 fee charged by BFA is a retail sale because it allows players to play basketball. Retailing B&O and retail sales taxes apply.
> - The $25 fee charged by WBI is subject to service and other activities B&O tax and is not subject to retail sales tax [because] WBI is not providing the player with an opportunity to play basketball (the underlying amusement or recreational activity).
>
> **3. Same scenario as in Example 2**, except BFA is also paying a $100 "league fee" to the Hoops Basketball League (HBL) for each team wishing to play in that league. HBL schedules games and maintains the rankings of individual teams. Participating teams/clubs are responsible for finding and paying for facilities and referees for home games.
>
> - The $100 fee charged by HBL is not a retail sale because it is paid solely to allow teams to join an association of sports teams or clubs that compete with each other.
> - It is the $250 fee charged players by BFA, as noted in Example 2, that reflects the retail sale of amusement and recreation services.

ETA 3167.2011 (bold type in original).

ETA 3167 also states:

> ***Note:*** For tax purposes, a fee is classified according to the rights the consumer receives, not the title of the fee. Regardless of how a fee is titled, or what it is commonly called or referred to, if the fee is paid for the right to engage in the amusement and recreation activity, the fee is not an entry or league fee as those terms are defined in Rule 183. Thus, whether referred to as an entry fee, league fee, participation fee, or player fee, or some other name, if the fee entitles the person or team to engage in an amusement and recreation activity it is subject to retail sales tax.

ETA 3167.2011 (bold type in original, underlined emphasis added).

We conclude that the plain meaning of RCW 82.04.050(3)(a)(i) and Rule 183 are apparent. The plain language of the statute and rule clearly reflect the legislative intent to treat amusement and recreation services, including specifically those involving basketball, as retailing activities that must be reported under the Retailing B&O tax classification, and the charges for those activities as retail sales subject to retail sales tax.

Taxpayer had due notice of the proper tax treatment of its business activities, in RCW 82.04.050(3)(a)(i) and Rule 183, both of which remained consistent in their treatment of businesses like Taxpayer's for many years prior to and during the Audit Period. If Taxpayer still had confusion regarding the tax treatment of its business, ETA 3167 was published on July 1, 2011, three months before the beginning of the Audit Period, which covered October 1, 2011 through December 31, 2012. The ETA even used basketball club examples very similar to Taxpayer's own situation. [Therefore, we conclude that Taxpayer's income from organizing basketball tournaments and leagues was properly taxable under RCW 82.04.050(3)(a)(i) and Rule 183.]

2. Should a taxpayer be liable for paying retail sales tax it never collected, when the taxpayer relied on the substantive tax advice of its professional accountant?

Taxpayer asserts in its petition:

> [Taxpayer] sought the expert tax law advice of a professional tax accountant. [Taxpayer] worked with the same accountant for over 10 years and reasonably relied on her knowledge of the substantive tax laws. [Taxpayer] is not a tax law expert and cannot be held to the standard of care of that of an expert. [Taxpayer] should not be required to pay taxes assessed that he did not collect when he followed the substantive tax law advice of his accountant.[4]

[4] Taxpayer cites holdings in *United States v. Boyle,* 469 U.S. 241, 251, 105 S.Ct. 687 (1985) (when an accountant advises a taxpayer on a matter of tax law, such as whether a liability exists, it is reasonable for the taxpayer to rely

Taxpayers have the duty to know of their responsibilities under the law. RCW 82.32A.030 states:

> To ensure consistent application of the revenue laws, taxpayers have certain responsibilities under chapter 82.32 RCW, including, but not limited to, the responsibility to: . . .
>
> (2) Know their tax reporting obligations, and when they are uncertain about their obligations, seek instructions from the department of revenue . . .
>
> (5) Ensure the accuracy of the information entered on their tax returns; . . .

The voluntary nature of the tax system the Department administers is codified in RCW 82.32A.005, which reads, in part, as follows:

> . . . [T]he Washington tax system is largely based on voluntary compliance and that taxpayers have a responsibility to inform themselves about applicable laws . . . [T]he rights of the taxpayers and their attendant responsibilities are best implemented where the department of revenue provides accurate tax information, instructions, forms, administrative policies, and procedures to assist the taxpayers to voluntarily comply with the provisions of the revenue act, Title 82 RCW, and where the taxpayers cooperate in the administration of these provisions.

82.32A.005 (emphasis added). A taxpayer has a corresponding right to "rely on specific, official written advice and written tax reporting instructions from the department of revenue to that taxpayer. . . ." RCW 82.32A.020(2). The Department provides many taxpayer services, including those of the Taxpayer Information and Education Section of the Taxpayer Services Division and field offices throughout the state to answer any questions pertaining to tax liabilities. *See* Det. No. 03-0007, 23 WTD 74 (2004). While the Department has implemented programs to inform and assist taxpayers, the ultimate responsibility for knowing its tax obligations rests upon the taxpayer. Det. No. 01-165, 22 WTD 5 (2003). Because of the nature of Washington's tax system, the burden of becoming informed about tax liability also falls upon the taxpayer, and it is the taxpayer who bears the consequences of a failure to be correctly informed. Det. No. 01-165R, 22 WTD 11 (2003).

While we understand that Taxpayer relied on an individual it viewed as a tax expert, this is not a legal basis for cancelling or waiving taxes. RCW 82.32A.020 provides the Department the

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on that advice) and *Haywood Lumber & Mining Co. v. Commissioner of Internal Revenue,* 178 F.2d 769, 771 (1950) (to impute to the taxpayer the mistakes of his consultant would be to penalize him for consulting an expert and subject him to a far higher standard than that expected of a layman). However, *Boyle* was a U.S. Supreme Court case that pertained to the late filing of a federal tax return under Section 6075(a) of the Internal Revenue Code, a federal statute not at issue here. *Haywood* was a U.S. Court of Appeals, Second Circuit case from 1950 that addressed whether Taxpayer was subject to penalties under Section 291 of the Internal Revenue Code, also a federal statute not at issue here. Therefore, neither case is binding precedent or dispositive in this case.

authority to waive tax only based upon reliance on specific, official written advice or written reporting instructions from the Department. *See* Det. No. 02-0039, 21 WTD 318 (2002); Det. No. 00-001, 19 WTD 681 (2000); *see also* Det. No. 87-130, 3 WTD 59 (1987); Det. No. 96-114, 16 WTD 188 (1996); Det. No. 92-004, 11 WTD 551 (1992); ETA 3065.2009.[5] Here, the tax reporting advice, instructions, and tax services Taxpayer received were not from the Department but from a third party individual. Reliance on written or oral reporting instructions given by a third party is not a circumstance under which the Department has authority to cancel an assessment for taxes due. RCW 82.32A.020. Accordingly, we do not find a legal basis to cancel or waive the tax assessment.

3. Is a taxpayer entitled to cancellation or waiver of tax, interest and penalties on the basis that taxpayer has consistently and timely filed its tax returns?

Waiver or Cancellation of Taxes. As discussed above, the Department cannot cancel or waive taxes unless a taxpayer can show that it relied on specific, official written advice or written reporting instructions from the Department. RCW 82.32A.020. Here, consistent and timely filing of returns is the Taxpayer's duty under the law, RCW 82.32.045, and is not a basis upon which the Department has authority to waive or cancel taxes.

Waiver or Cancellation of Penalties. Taxpayer was assessed a substantial underpayment penalty. If the Department "determines that any tax has been substantially underpaid, there is assessed a penalty of five percent of the amount of the tax" determined to be due.[6] "Substantially underpaid" means that:

> (1) The taxpayer has paid less than eighty percent of the amount of tax determined by the Department to be due for all taxes included in the Department's examination, and
> (2) The amount of underpayment is at least one thousand dollars.[7]

The Department is required to impose penalties when the conditions for imposing them are met.[8]

Audit records show that Taxpayer had total new tax liability for the Audit Period of $. . . , which was greater than the $1,000 minimum threshold under RCW 82.32.090(1). The ratio of total tax paid to total tax liability for the Audit Period was approximately 18.4 percent,[9] which is substantially less than the 80 percent minimum that needed to be paid under RCW 82.32.090(1) to avoid a penalty. Therefore, we find that Taxpayer substantially underpaid the amount of taxes due for the Audit Period. Accordingly, Audit was required to assess the five percent substantial

[5] Excise Tax Advisory 3065.2009 explains that "[t]he Department gives consideration, to the extent of discretion vested in it by law, where it can be shown that failure of a taxpayer to report correctly was due to written instructions from the Department or any of its authorized agents."
[6] RCW 82.32.090(2).
[7] *Id*.
[8] RCW 82.32.090(1). *See also*: Det. No. 01-193, 21 WTD 264 (2002); Det. No. 99-279, 20 WTD 149 (2001); Det. No. 87-235, 3 WTD 363 (1987).
[9] $2,313 initially paid by Taxpayer, divided by $12,573 total tax liability for the Audit Period.

underpayment penalty, pursuant to RCW 82.32.090(1). Having established that the substantial underpayment penalty was properly assessed, we turn now to whether the penalty can be waived or cancelled.

Legal Basis for Waiver of Penalties. The Department has authority to waive penalties only in limited circumstances.[10] The substantial underpayment penalty must be waived when the Department finds that the payment by a taxpayer of a tax less than that properly due was the result of circumstances beyond the taxpayer's control.[11] These are circumstances that generally are immediate, unexpected, or in the nature of an emergency.[12] Such circumstances result in the taxpayer not having reasonable time or opportunity to obtain an extension of the due date or otherwise timely file and pay.[13]

In order to justify a waiver of penalties, a taxpayer bears the burden of establishing:

1. The circumstances were beyond its control, and
2. Those circumstances "directly caused" the late payment.[14]

Some common examples of situations that are beyond a taxpayer's control are:[15]

- Erroneous written information from the Department;
- An act of fraud or conversion by the taxpayer's employee or contract helper which the taxpayer could not immediately detect or prevent;
- Emergency circumstances around the time of the due date, such as the death or serious illness of the taxpayer or a family member or accountant; or
- Destruction of the business or records by fire or other casualty.

Some common examples of situations that are <u>not</u> beyond a taxpayer's control are:[16]

- Financial hardship;
- A misunderstanding or lack of knowledge of a tax liability;
- Mistakes or misconduct on the part of employees or other persons contracted with the taxpayer;[17] and
- Reliance upon unpublished, written information from the department that was issued to and specifically addresses the circumstances of some other taxpayer.

[10] RCW 82.32.105.
[11] RCW 82.32.105(1).
[12] WAC 458-20-228(9)(a)(ii).
[13] *Id*.
[14] WAC 458-20-228(9)(a)(i).
[15] WAC 458-20-228(9)(a)(ii).
[16] WAC 458-20-228(9)(a)(iii)<u>(emphasis added)</u>.
[17] Not including conduct covered in WAC 458-20-228(9)(a)(ii)(F).

Here, Taxpayer misunderstood or lacked knowledge of its tax liability, which is specified under WAC 458-20-228(9)(a)(ii) as not a situation beyond taxpayer's control. Therefore, Taxpayer has not shown a legal basis upon which relief can be granted.

Waiver or Cancellation of Interest. The Department is required by law to add interest to assessments for tax deficiencies.[18] Interest may be waived only under the following situations:

1. The failure to pay the tax prior to the issuance of an assessment was the direct result of written instructions given to the taxpayer by the Department; or
2. The extension of the due date for payment of an assessment was not at the request of the taxpayer and was for the sole convenience of the Department. RCW 82.32.105(3).[19]

Here, the reason that Taxpayer did not pay the tax due was because of a lack of knowledge or misunderstanding of its tax liabilities, not the direct result of written instructions given to Taxpayer by the Department, nor was it due to an extension of the due date for payment of an assessment that was not at the request of the taxpayer and was solely for the convenience of the Department. Therefore, Taxpayer has not shown a basis in law upon which interest can be waived or cancelled.

DECISION AND DISPOSITION

We deny the taxpayer's petition.

Dated this 20th day of June, 2014.

[18] RCW 82.32.050 and 82.32.060.
[19] WAC 458-20-228(10)