

# Bi-State Toll Bridge Application for Sales and Use Tax Deferral - RCW 47.87

Effective June 9, 2022

See complete instructions on page 3.

## 1 Business applying for deferral

Name:

Mailing address:

City:

State:

Zip:

Phone:

Tax reporting number (WA):

## 2 Contact person information (All correspondence will be directed to this person)

Name:

Mailing address:

City:

State:

Zip:

Phone:

Email:

## 3 Estimated project cost

Start date of project :

Estimated completion date :

Your estimated costs for site prep, construction, acquisition of and/or rental of qualified equipment:

Briefly describe your activity in construction of the approved bridge:

**Note:** Upon completion of your project, an auditor will verify qualifying purchases and/or rentals were made with the certificate. The auditor may adjust the allowable deferral based on the audit findings and you will be billed for all non-qualifying purchases.

**Important:** If your application is approved, the deferral certificate shall only be used for the Bi-State Toll Bridge Project.

## 4 Statute of limitations

The schedule for the deferral/waiver/repayment of taxes deferred under this program on the purchase of goods or services is governed under the repayment provisions of RCW 47.87. With respect to any taxes you defer under this program, the statute of limitations period under RCW 82.32.050(4) does not commence until the close of the tax year in which you incur a tax liability to repay any of the taxes deferred. Thus, the statute of limitations period under RCW 82.32.050(4) will not begin to run until the Department of Revenue is aware of a failure to meet the requirements of the deferral.

Check here to acknowledge that you have read and understand the legal requirements described above.

## 5 Signatures

I certify under penalty of perjury under the laws of the State of Washington that the forgoing is true and correct.

Applicant's signature:

Title:

Printed name:

Date:

## General instructions

### Who may apply?

Any \*person involved in the construction of locally-owned interstate bridge for the deferral of state and local sales and use taxes on the:

- Site preparation,
- construction of,
- acquisition of any related machinery and equipment that will become a part of this project, and
- rental equipment for use in the bridge project.

\*For purposes of this deferral, a “person” has the same meaning as in RCW 82.04.030 and also includes a commission under this deferral.

**Filing:** Application shall be made to the Department of Revenue on this form. No taxes are allowed to be deferred until the application has been approved and the certificate has been issued by the department. The department has 60 days to approve applications.

**Project operationally complete:** The project will be considered operationally complete upon notification in writing by the commission that the bridge is constructed and open to traffic.

**Repayment of deferred taxes:** The first payment is due on December 31 of the fifth calendar year after the project is operationally complete with subsequent annual payments due on December 31 of the following nine years. Each payment shall equal 10 percent of the deferred tax. The Department of Revenue may authorize an accelerated repayment schedule upon request of a person granted a deferral.

**Miscellaneous/other:** Insolvency or other failure of any private entity granted a deferral for this project does not extinguish the debt of deferred taxes.

A public road contractor who applies for a deferral may not invoice the commission for sales and use taxes until the taxes have been paid to the Department of Revenue.

**Certificate use:** The deferral certificate is valid only for qualifying purchases by the Certificate Holder at the investment project. The Certificate Holder and approved address are both stated on the certificate. Other purchases may not qualify for the deferral.

**Questions:** Call (360) 534-1443

### Mail or Email to:

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

**Applications and any other information received by the Department of Revenue under this deferral program are not confidential and are subject to disclosure.**