

**WAC 192-330-100 Adjustments and refunds—Reduction of refund if wages reported in error—RCW 50.24.150.** (1) An employer may file a written request for refund of, or adjustment to, incorrectly paid taxes, interest, or penalties within three years of the date they were paid. The commissioner may also make adjustments for incorrectly paid taxes, interest, or penalties within three years of the date they were paid using his/her own initiative.

(2) When the wages of an employee have been reported in error and the department has paid a claimant benefits based on those wages, any request for refund of the tax will be offset by the amount of benefits paid. If there is any refund of taxes due the employer, it will be reduced by the amount of benefits paid against the claim(s) and any associated wages.

(3) Refunds will not usually be issued to an ongoing, active business when the credit can be applied to subsequent quarterly reports. Refunds will be allowed for:

- (a) Accounts that are no longer active;
- (b) Duplicate payments of one thousand dollars or more;
- (c) Cases where the business can prove financial hardship from lack of a refund;
- (d) The incorrect payment is due to agency error; or
- (e) Other incorrect payments of one hundred dollars or more, at the discretion of the department.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 07-23-127, § 192-330-100, filed 11/21/07, effective 1/1/08; WSR 00-05-066, § 192-330-100, filed 2/15/00, effective 3/17/00.]