

**RCW 82.32A.030 Responsibilities.** 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:

- (1) Register with the department of revenue;
- (2) Know their tax reporting obligations, and when they are uncertain about their obligations, seek instructions from the department of revenue;
- (3) Keep accurate and complete business records;
- (4) File accurate returns and pay taxes in a timely manner;
- (5) Ensure the accuracy of the information entered on their tax returns;
- (6) Substantiate claims for refund;
- (7) Timely pay all taxes after closing a business and request cancellation of registration number; and
- (8) Timely respond to communications from the department of revenue. [1991 c 142 § 5.]