

**WAC 173-424-410 Quarterly reports.** (1) **Reporting frequency and deadlines.** Except for persons exempt from this requirement under WAC 173-424-130, regulated parties, credit generators, and aggregators must submit a quarterly report using the WFRS by:

- (a) June 30th - for January through March of each year;
- (b) September 30th - for April through June of each year;
- (c) January 10th - for July through September of each year; and
- (d) March 31st - for October through December of each previous

year.

(e) If a reporting deadline occurs on a Saturday, Sunday, or a state holiday, the deadline is extended to the following business day.

(2) **General reporting requirements for quarterly reports.**

(a) Reporters must upload the data for the quarterly reports in the WFRS within the first 45 days after the end of the quarter.

(b) During the second 45 days, reporters must work with each other to resolve any fuel transaction discrepancies between different reporters' reported transactions.

(c) In order to allow for carry-back credits to have been generated only in the applicable years, the Q1 report may not be submitted prior to May 1st.

[Statutory Authority: Chapter 70A.535 RCW and RCW 70A.02.060. WSR 25-21-106 (Order 23-10), s 173-424-410, filed 10/20/25, effective 11/20/25. Statutory Authority: Chapter 70A.535 RCW. WSR 22-24-004 (Order 21-04), § 173-424-410, filed 11/28/22, effective 12/29/22.]