

RCW 83.100.060 Date payment due—Extensions. (1) The taxes imposed by this chapter shall be paid by the person required to file a Washington return on or before the date the Washington return is required to be filed under RCW 83.100.050, not including any extension of time for filing. Payment delivered to the department by United States mail shall be considered to have been received by the department on the date of the United States postmark stamped on the cover in which payment is mailed, if the postmark date is within the time allowed for making the payment, including any extensions.

(2) If the person has obtained an extension of time for payment of the federal tax or has elected to pay such tax in installments, the person may elect to pay the tax imposed by this chapter within the same time period and in the same manner as provided for payment of the federal tax. A copy of the federal extension shall be filed on or before the date the tax imposed by this chapter is due, not including any extension of time for payment, or within thirty days of issuance, whichever is later.

(3) A person who is required to file a Washington return under RCW 83.100.050, but is not required to file a federal return, may obtain an extension of time for payment of the Washington tax or elect to pay such tax in installments as provided by rule of the department.

(4) The periods of limitation in RCW 83.100.130 and 83.100.095 shall extend an additional three years beyond the due date of the last scheduled installment payment authorized under this section. [2005 c 516 § 6; 1988 c 64 § 7; 1981 2nd ex.s. c 7 § 83.100.060 (Initiative Measure No. 402, approved November 3, 1981).]

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.