

WAC 192-310-025 How are payments applied? (1) A payment received with a tax report will be applied to the quarter for which the report is filed. A payment exceeding the legal fees, penalties, interests and taxes due for that quarter will be applied to any other debt as provided in subsection (2). If no debt exists, a credit statement will be issued for any overpayments.

(2) If a payment is received separately from a tax report, the payment will be applied in the following order of priority. It will first be applied to the current quarter if a balance is owed for that quarter, then to the previous quarter if a balance is owed for that quarter, then beginning with the oldest quarter in which a balance is owed:

- (a) Costs of audit and collection;
- (b) Penalties for willful misrepresentation of payroll;
- (c) Lien fees;
- (d) Warrant fees, surcharges, and fees for nonsufficient funds (NSF) on checks;
- (e) Penalties for knowingly failing to register with the department;
- (f) Penalties for late tax reports;
- (g) Penalties for incomplete reporting;
- (h) Penalties for reporting using incorrect format;
- (i) Penalties for failure to maintain records (RCW 50.12.070(3)) or other penalties not otherwise specified here;
- (j) Penalties for late tax payments;
- (k) Interest charges; and
- (l) Tax payments.

[Statutory Authority: RCW 50.12.010, 50.12.040. WSR 10-23-064, § 192-310-025, filed 11/12/10, effective 12/13/10. Statutory Authority: RCW 50.12.010, 50.12.040, 50.12.042. WSR 04-23-058, § 192-310-025, filed 11/15/04, effective 12/16/04. Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 98-14-068, § 192-310-025, filed 6/30/98, effective 7/31/98.]