

**WSR 24-23-077**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**DEPARTMENT OF REVENUE**

[Filed November 19, 2024, 7:30 a.m.]

Subject of Possible Rule Making: WAC 458-65A-10005 Examinations of records.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 82.01.060(2), 82.32.300, 63.30.030, and 63.30.590.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: RCW 63.30.590 (effective January 1, 2023) requires the department of revenue (department) to adopt rules governing standards and procedures for conducting an examination (i.e., audit) of records under RCW 63.30.580. This proposed rule establishes such standards and procedures, including for examinations that are conducted by third-party auditors on behalf of the department.

Process for Developing New Rule: Parties interested in the rule making may contact the individual listed below. The public may also participate by providing written comments during the rule-making process or by giving oral testimony at any public meetings or hearings.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Jason André, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-534-1580, fax 360-534-1606, TTY 800-833-6384, email [jasona@dor.wa.gov](mailto:jasona@dor.wa.gov), website [dor.wa.gov](http://dor.wa.gov).

Additional comments: Written comments may be submitted by mail or email and should be directed to Jason André using one of the contact methods above. Written and oral comments will be accepted at the public meeting and after the public meeting by no later than December 27, 2024. [Meeting on] December 19, 2024, at 10:00 a.m., telephonic/internet meeting only. Contact Cathy Holder at [CathyH@dor.wa.gov](mailto:CathyH@dor.wa.gov) for dial-in/login information.

November 19, 2024  
Brenton Madison  
Rules Coordinator