

1 **SHB 2267 - H AMD 531 FAILED 4/26/03**  
2 By Representative \_\_\_\_\_

3 On page 21, line 27, after "documents." strike everything  
4 through "~~(5)~~)" on line 32 and insert: "Any specific written  
5 instructions by the department of revenue shall be clearly  
6 identified as such and shall inform the taxpayer that failure to  
7 follow the instructions may subject the taxpayer to the penalties  
8 imposed by this subsection. The department has the burden of  
9 proving that any penalty applies under this section.

10 (~~(5)~~)" "

**EFFECT:** Restores requirement that written instructions from the Department of Revenue to taxpayers are binding only if the instructions are clearly identified and include a warning that failure to comply will result in penalties. Places the burden of proving penalties on the Department of Revenue.