

**RCW 83.100.090 Amended returns—Adjustments or final determinations.** Notwithstanding the periods of limitation in RCW 83.100.095 and 83.100.130:

(1) If the person required to file the Washington return under RCW 83.100.050 files an amended federal return, that person shall immediately file with the department an amended Washington return with a copy of the amended federal return. If the amended Washington return requires payment of an additional tax under this chapter, the tax shall be paid in accordance with RCW 83.100.060 and interest shall be paid in accordance with RCW 83.100.070.

(2) Upon any adjustment in, or final determination of, the amount of federal tax due, the person required to file the Washington return under RCW 83.100.050 shall notify the department in writing within one hundred twenty days after the adjustment or final determination. If the adjustment or final determination requires payment of an additional tax under this chapter, the tax shall be paid in accordance with RCW 83.100.060 and interest shall be paid in accordance with RCW 83.100.070.

(3) If the department determines the amended Washington return, adjustment, or final determination requires payment of an additional tax under this chapter, the department may assess against the taxpayer an additional amount found to be due within one year of receipt of the amended Washington return or written notice as required by this section, or at any time if no amended Washington return is filed or notice is provided as required by this section. The execution of a written waiver at the request of the department by the person required to file the Washington return under RCW 83.100.050 may extend this limitation. Interest shall be added to the amount of tax assessed by the department in accordance with RCW 83.100.070. The department shall notify the taxpayer by mail of the additional amount, and the additional amount shall become due and shall be paid within thirty days from the date of the notice, or within such further time as the department may provide.

(4) If the department determines the amended Washington return, adjustment, or final determination requires the refund of overpaid tax, penalties, or interest under this chapter, the department shall refund the amount of the overpayment with interest in accordance with RCW 83.100.130. The person required to file the Washington return under RCW 83.100.050 shall provide the department with any additional information or supporting documents necessary to determine if a refund is due. The execution of a written waiver to extend the period for assessment under subsection (3) of this section shall extend the time for making a refund, if prior to the expiration of the waiver period an application for refund of the taxes is made by the person required to file the Washington return under RCW 83.100.050, or the department discovers a refund is due. [2005 c 516 § 8; 1988 c 64 § 10; 1981 2nd ex.s. c 7 § 83.100.090 (Initiative Measure No. 402, approved November 3, 1981).]

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