

**RCW 82.32.070 Records to be preserved—Examination—Estoppel to question assessment—Unified business identifier account number records.** (1) Every taxpayer liable for any tax collected by the department must keep and preserve, for a period of five years, suitable records as may be necessary to determine the amount of any tax for which the taxpayer may be liable. Such records must include copies of all of the taxpayer's federal income tax and state tax returns and reports. All of the taxpayer's books, records, and invoices must be open for examination at any time by the department of revenue. In the case of an out-of-state taxpayer that does not keep the necessary books and records within this state, it is sufficient if the taxpayer produces within the state such books and records as are required by the department of revenue, or permits the examination by an agent authorized or designated by the department of revenue at the place where such books and records are kept. Any taxpayer who fails to comply with the requirements of this section is forever barred from questioning, in any court action or proceedings, the correctness of any assessment of taxes made by the department of revenue based upon any period for which such books, records, and invoices have not been so kept and preserved.

(2) A person liable for any fee or tax imposed by chapters 82.04 through 82.27 RCW who contracts with another person or entity for work subject to chapter 18.27 or 19.28 RCW must obtain and preserve a record of the unified business identifier account number for the person or entity performing the work. Failure to obtain or maintain the record is subject to RCW 39.06.010 and to a penalty determined by the director, but not to exceed two hundred fifty dollars. The department must notify the taxpayer and collect the penalty in the same manner as penalties under RCW 82.32.100. [2015 c 86 § 310; 2013 c 23 § 322; 1999 c 358 § 14; 1997 c 54 § 4; 1983 c 3 § 221; 1967 ex.s. c 89 § 2; 1961 c 15 § 82.32.070. Prior: 1951 1st ex.s. c 9 § 7; 1935 c 180 § 190; RRS § 8370-190.]

**Effective date—1999 c 358 §§ 1 and 3-21:** See note following RCW 82.04.3651.