

# Washington State and Local Covid-19 Guidance



Below is a summary of tax relief available from various Washington agencies. This is an evolving area so check the links for full details. In addition, if you don't qualify as a small business for local tax extensions, contact the relevant city to inquire about other options.

## WASHINGTON DEPARTMENT OF REVENUE



### Combined Excise Tax Returns (B&O, PUT, sales/use taxes)

- Monthly filers – request an extension if unable to file/pay original due dates
- Quarterly filers – Q1 2020 return extended to 6/30/20
- Annual filers – 2019 return extended to 6/15/20

### Other relief

- Collections and payment plans – contact the DOR directly to request extensions
- Audits – audits of small businesses (\$5 million gross annual or less) are delayed until mid-May. Businesses with audits in progress should work with their auditors, extensions of time are available up to 60 days and will be flexible with scheduling.
- Business licenses – delinquency fees for late renewals are waived through 4/17/20

<https://dor.wa.gov/about/business-relief-during-covid-19-pandemic>

## CITY OF SEATTLE



Small businesses (taxable revenues of \$5 million or less in 2019) filing quarterly will automatically have their first and second quarter B&O returns extended to 10/31/20.

<https://www.seattle.gov/Documents/Departments/FAS/BusinessLicenseTax/FilingExtension.pdf>

## CITY OF TACOMA



Small businesses (pay \$10,000 or less in B&O taxes annually) filing quarterly will automatically be switched to a “quarterly deferred” status allowing payment to be deferred until 1/31/21. The city will send notices to impacted taxpayers.

<https://cityoftacoma.org/cms/One.aspx?portalId=169&pageId=188029>

## CITY OF BELLEVUE



Small businesses (gross receipts under \$5 million) first and second quarter taxes are extended to 10/31/20

<https://bellevuewa.gov/city-news/deferred-business-taxes>

## CITY OF ISSAQUAH



Small business who reported taxable receipts of \$5 million or less during the 2019 tax year are granted an automatic filing and payment extension until July 31, 2020 for first quarter B&O tax return.

<https://www.issaquahwa.gov/3203/BO-Tax-Filing-Extension>

## CITY OF OLYMPIA



Businesses can defer their first quarter, 2020 Business & Occupation (B&O) tax filings and payments until July 31.

<http://olympiawa.gov/news-and-faq-s/covid-19-info.aspx>

## CITY OF SHORELINE



First and second quarter B&O returns are extended until October 31, 2020 for businesses that reported less than \$5M in taxable income for 2019.

<http://www.shorelinewa.gov/services/emergency-services/covid-19>

## PROPERTY TAXES

### KING COUNTY



Individual residential and commercial taxpayers can delay payment to 6/1/20 without late charges. Does not apply to property taxes paid through a mortgage lender or financial institution.

<https://www.kingcounty.gov/depts/finance-business-operations/treasury/property-tax.aspx>

### SNOHOMISH COUNTY



Individual and commercial first half payments delayed to 6/1/20. Does not apply to property taxes paid through a mortgage lender or financial institution.

<https://snohomishcountywa.gov/CivicAlerts.aspx?AID=1828>

### PIERCE COUNTY



Individual and commercial first half payments delayed to 6/1/20. Does not apply to property taxes paid through a mortgage lender or financial institution.

<https://www.piercecountywa.gov/CivicAlerts.aspx?AID=4614>

### KITSAP COUNTY



Temporarily extending property tax deadline for residential and commercial taxpayers to 5/31/20. Does not apply to property taxes paid through an intermediary such as a mortgage lender or financial institution.

<https://www.kitsapgov.com/treas/Documents/KitsapCountyTreasurerCOVID19Response.pdf>

### WHATCOM COUNTY



Individual and commercial first half payments delayed to 6/1/20. Does not apply to property taxes paid through an intermediary such as a mortgage lender or financial institution.

<http://www.whatcomcounty.us/CivicAlerts.aspx?AID=1748>

## THURSTON COUNTY



Individual first half payments delayed to 6/1/20. Does not apply to property taxes paid through an intermediary such as a mortgage lender or financial institution.

<https://www.thurstoncountywa.gov/treasurer/Pages/news-detail.aspx?List-ID=24>

## PACIFIC COUNTY



No interest on first half property taxes if paid by 6/1/20 or second half if paid by 11/30/20.

<https://www.co.pacific.wa.us/covid-19/treasurer-property-tax-update-2020-03-25.pdf>

## OTHER RESOURCES



[Washington State's official Covid-19 website](#) includes information on financial assistance, insurance and small business loans for businesses as well as guidance from state agencies.

[Employment Security Department](#) provides information on resources available to laid off employees and FAQ on federal stimulus bills.

[Labor and Industries](#) provides information on paid sick leave, worker's compensation and help for employers who can't pay their premiums.

Property and casualty insurers in Washington are [required](#) to offer grace periods and waive certain fees for policyholders through 5/9/20

Secretary of State [online services](#) are available, including business filings and search.