

INDEPENDENT BUSINESS ASSOCIATION

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SMALL BUSINESS REPORT SMALL BUSINESS REPORT SMALL

IBA SMALL BUSINESS REPORT - October 19, 2015

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NOTICE: The information contained in the publication is intended to alert the reader to issues, laws, regulations and events which may affect the operations of a small business. The information is presented in a summary form and is not intended to assure compliance with laws or regulations which may apply to any specific business. The information is not intended as legal advice. The reader is advised to seek the advice of a qualified attorney, accountant or other advisor to obtain specific compliance advice with respect to the laws, regulations or other issues which may apply to a specific business.

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IBA SMALL BUSINESS REPORT



October 19, 2015

Please Vote In the November 3rd Election

Your vote is important on November 3rd to decide some very important issues and more. Your ballot must be mailed by November 3rd to be counted. This is an “off-year” election, meaning you will be voting for mostly your local government (city, county, etc.) officials, some local ballot issues and only two state ballot issues. This is a challenge because many of us don’t know who these candidates are and what they stand for. To make an informed vote, you need to do some research about each of the candidates on your ballot.

Soon, you will get your Voters Pamphlet in the mail. This is a great place to start. Since you will have a little more than two weeks before you must vote, we suggest you email the candidates on your ballot and ask them some fairly simple questions such as:

How will you help small businesses in our community?

What is your position about increasing the minimum wage in our community?

How will you ensure that taxpayers in our community are getting the best possible value for their tax dollars?

What is your position about increasing taxes in our community?

You can certainly, add additional issues to this inquiry as you may desire.

Carefully look at their responses. Look for specific answers to your questions and ignore the generalities.

Look at your local newspapers for endorsements. When a newspaper endorses a candidate they usually provide a good explanation of why they are endorsing the candidate. Weigh all of this information and make your decision.

There are two statewide ballot measures on the November 3rd ballot. They are:

Initiative Measure No. 1366 IBA explained I-1366 last month to you. I-1366 is initiative promoter Tim Eyman’s latest attempt to lock in a 2/3’s legislative vote requirement before the Legislature can increase state taxes. I-1366 will reduce the state’s sales tax rate by 1 percent unless the Legislature puts a constitutional amendment on the 2016 ballot to enact a two-thirds legislative vote requirement to increase state taxes in the state’s constitution. You can view the IBA Report on I-1366 via the Internet at: www.ibaw.net/1366.pdf There were more IBA members opposed to I-1366 than supporting it that responded to our IBA Small Business Directive last month on this issue.

Initiative Measure No. 1401 Concerns trafficking of animal species threatened with extinction. Since this has little to do with small businesses, we will leave you to the voter’s pamphlet to research this issue.

Advisory Votes On Your November 3rd Ballot

What Are Advisory Votes? Below are some commonly asked questions and answers about Advisory Votes.

Q. What are these Advisory Votes

A. These are nonbinding votes that let voters say whether they think the Legislature should “repeal” or “maintain” revenue-generating bills that lawmakers passed this year. Advisory votes came from a little-noticed provision of Initiative 960 approved by the voters back in 2007. That was initiative sponsor Tim Eyman’s measure that required a two-thirds vote in both houses for the Legislature to raise taxes. (That measure passed, but the State Supreme Court later threw out the two-thirds requirement as unconstitutional.) The 2007 debate and press coverage focused almost exclusively on the two-thirds issue, but I-960 also said that if lawmakers passed taxes in Olympia, it would automatically trigger a tax advisory vote in the next general election.

Q. What taxes are we talking about?

A. In 2015 there are four advisory votes on the ballot:

Advisory Vote No. 10 Engrossed Substitute House Bill 1449 Increased oil spill response and administration taxes to apply to crude oil or petroleum products transported by railroad, raising \$17,000,000 for government programs.

MEMBER ASSISTANCE

425-453-8621

www.ibamember.com

Advisory Vote No. 11 Second Substitute Senate Bill 5052 A new marijuana excise tax on medical marijuana sales, raising an amount that cannot currently be estimated, to be used for funding government operations.

Advisory Vote No. 12 Second Engrossed Substitute Senate Bill 5987 Additional taxes on motor vehicle and special fuels raising an estimated \$3,707,000,000 in the first ten years, for state transportation improvements.

Advisory Vote No. 13 Engrossed Substitute Senate Bill 6138 Increased the business and occupation tax revenues and excluded certain software manufacturers from a retail sales tax exemption, raising about \$68,000,000 per year from software manufacturers to be used to fund general government operations. This new tax primarily applies to Microsoft.

Q. So if a majority of the public vote to "repeal" a tax, will the tax will go away?

A. No, the vote is nonbinding. That means the Legislature can take note of the public vote — or not. There is not an automatic repeal, as could happen with a regular referendum or initiative process.

Q. Is this the first time we've had these advisory votes on the ballot?

A. No.

Q. Why are the tax issues presented the way they are in the Voters' Pamphlet? There's no description or summary by the Attorney General that gives me some background on each vote, and I don't see pro and con arguments. All I

see are the bill numbers, the statement that my legislators passed it "without a vote of the people," a few lines on the subject matter and that it goes for "government spending."

A. The language for advisory votes is spelled out in initiative 960, right down to the phrases you mentioned. The 10-year revenue projection, is set by I-960. There is no provision for pro and con statements or any background information explaining the tax or what it pays for. Staff in the Attorney General's Office are not permitted to write the explanatory statements or ballot title, as they do for initiatives and referenda. Those statements are subject to court review for bias or because one side or the other wants different wording. In the case of advisory votes, the AG fills in the blanks that are provided in I-960 and the Secretary of State likewise is not permitted to add explanatory information about each measure.

Q. Why do I see 147 legislators' name, addresses, email, etc.?

A. Again, that is mandated by I-960, along with how each one voted on each of the revenue bills. Presumably that is so a voter can contact their delegation to ask questions or give feedback for or against their tax votes.

Q. Where can I get more information?

A. Voters can access the full text of the five bills from the [Online Voters' Guide](#). For each advisory vote, there is a link called "Full Text" in the upper right hand corner. Voters can get more information

about the 10-year cost projection via the Online Voters' Guide, by linking to the link called "Office of Financial Management." The Secretary of State's Office generally does not answer questions about the substance of legislation or why the Legislature passed it. The Legislative Hotline is 1 (800) 562-6000.

2016 State Industrial Insurance Rates Announced

Every fall, the Washington State Department of Labor & Industries (L&I) sets workers' compensation rates for the next year. As wages and health care costs rise, the cost of providing workers' compensation insurance goes up. This year, the department is proposing an average 2 percent rate increase for 2016.

Employers and workers around Washington pay into the workers' compensation system so they're covered if someone gets hurt on the job or becomes ill from something they're exposed to at work. Last year, L&I covered almost 90,000 work-related injury and illness claims in our state.

L&I takes a close look at expected workers' compensation payouts, the size of the reserve fund, wage inflation and other financial indicators to determine the proposed base premium rate. The agency is also working to cut costs to help keep rates as low as possible.

"When workers' compensation rates are like a roller coaster ride, it frustrates everyone. We're not going to do that. I'm committed to keeping rates steady and predictable," said L&I Director Joel Sacks. "We've worked hard to decrease the costs of running the

program, which is one of the reasons we can propose a rate increase that's well under the wage inflation rate. Still, this small increase will help build the reserve funds needed to keep our program financially healthy."

The proposed increase comes out to a little more than 1 cent per hour worked. Workers' compensation premiums help cover the cost of providing wage and disability benefits, as well as medical costs for treatment of injuries and illnesses. The reserve fund protects the system against unexpected events.

Cutting workers' compensation costs

Tens of thousands of workers in our state are injured on the job every year, and Washington's workers' compensation system is always ready to help them, their families and their employers.

L&I has several initiatives underway that focus on helping injured workers heal and get back to work, improving service and reducing costs. That includes:

- Promoting injury prevention.
 - Ensuring injured workers receive quality health care.
 - Supporting employers who want to keep injured workers on a job.
- Improving the workers' compensation claims process.

These and other improvements and efficiencies have resulted in hundreds of millions of dollars in savings in the past year.

Keeping the system healthy and rates steady

L&I uses wage inflation as a benchmark to help determine rates for the coming year because as wages climb, the cost of providing workers' compensation coverage go up too. Washington's most recent wage inflation num-

ber is 4.2 percent. Significant cost savings by the agency are allowing for a proposed increase of 2%, well under the wage inflation rate.

"Eliminating major swings in rates makes it much easier for business owners to budget for their workers' comp costs. And by using wage inflation as a benchmark, we can keep up with rising costs of providing insurance while making sure we have a reserve fund ready for tough times," said Sacks.

IBA finds this proposed rate change for 2016 to be reasonable given some past double-digit increases that wreaked havoc with most small businesses in the past. A 2% average increase is below the rate of wage inflation and does show the Department of Labor and Industries is controlling their costs better now than in past years.

YOU can comment on the proposed 2016 rate change either in person or via email or mailed letter. The agency will hold a series of public hearings where people can learn about and comment on the proposed rates. The hearings are scheduled for:

- Tumwater, Oct. 26, 10 a.m., Dept. of Labor & Industries Auditorium.
- Vancouver, WA, Oct. 26, 10 a.m., NW Regional Training Center.
- Tukwila, Oct. 27, 10 a.m., Tukwila Community Center.
- Everett, Oct. 28, 10 a.m., Everett Community College.
- Spokane, Oct. 29, 9 a.m., Spokane CenterPlace.
- Richland, Oct. 30, 9 a.m., Richland Community Center.

People can also comment in writing to Jo Anne Attwood, administrative regulations analyst, P. O. Box 41448, Olympia, WA 98504-4148; or email joanne.attwood@Lni.wa.gov. All comments must be received by 5 p.m. Nov. 3, 2015.

More information regarding the proposal is available at www.Lni.wa.gov/Rates. Final rates will be adopted by early December and go into effect Jan. 1, 2016.

Below are some sample rates for 2016,

Rate Class	Rate Description	2016 Rate	% Chng
0510	Wood Frame Building Construction	\$5.3023	7%
0307	HVAC – Install, Service, and Repair	\$2.2681	2%
0507	Roof Work - Construction and Repair	\$7.6753	1%
3411	Automobile Dealers & Service Shops	\$1.2174	-1%
1104	Auto Wrecking	\$1.6461	5%
1102	Trucking, NOC	\$3.4403	2%
4904	Clerical Office, NOC	\$0.1449	3%
6406	Retail Stores	\$0.3767	2%

You can find the complete rate chart via the Internet at: www.ibaw.net/2016wcrates.pdf

2016 State Minimum Wage Rate Same as 2015

Washington state's minimum wage will stay the same in 2016 — \$9.47 per hour — because the national Consumer Price Index did not increase.

Changes to the minimum wage are based on the nationwide Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for the 12 months ending each Aug. 31. The

index represents a shopping basket of goods needed for everyday living, including groceries, gas and clothing. According to the federal Bureau of Labor Statistics, the CPI-W decreased 0.3 percent between August 2014 and August 2015. The reduction of the price of gasoline had much to do with this decrease.

The Department of Labor & Industries (L&I) announces the state's minimum wage each year in September as required under Initiative 688, which Washington voters approved in 1998. Under the law, the minimum wage can't be decreased.

It's the second time the state minimum wage has remained flat since passage of the initiative. The last time was in 2010.

An estimated 67,000 full-time equivalent wage jobs are affected, according to the state Employment Security Department.

For years, Washington's minimum wage has been the highest in the country. That will change Jan. 1, 2016, when minimum wage in California and Massachusetts will reach \$10 per hour.

Washington's minimum wage applies to workers in both agricultural and non-agricultural jobs. Youth ages 14-15 may be paid 85 percent of the adult wage, or \$8.05 per hour.

L&I provides a minimum wage poster for employers to post if they wish but it is not required. Employers are required to post the "Your Rights as a Worker" poster, which provides general information about employment issues. The posters are available from L&I free of charge.

L&I enforces the state's wage-and-hour laws. The agency investigates all wage-payment complaints it re-

ceives, as required by state law. More information on Washington's minimum wage is available at www.wages.lni.wa.gov. Employers and workers also may call 360-902-5316 or 1-866-219-7321.

Differences Between Seattle and Tacoma Sick/Safe Leave Laws

Now that Seattle and Tacoma have both adopted different paid sick/safe leave laws, you, as an employer are left having to figure out the differences and how to comply with the two new laws if you have employees who work in both Seattle and Tacoma. This specifically applies to workers who do construction work, who provide services, i.e. repair services, or make sales calls in Seattle and Tacoma.

Attorney Katharine M. Tylee with Davis, Wright Tremaine, LLP has prepared a very helpful comparison of these two new laws.

While Seattle's law has been in effect for 3+ years, the Tacoma law is new and takes effect in February 2016. The Tacoma law may not yet be complete as the new law authorizes the Tacoma Finance Director to issue rules to implementation of the law. We'll have to wait and see if there are new rules in Tacoma before February, 2016.

Attorney Tylee points out the difference between the Seattle and Tacoma laws.

What size employer does the law apply to?

Seattle - employers with 5 or more workers

Tacoma - Employers with 2 or more workers

When do workers qualify for the leave?

Seattle—worked in Seattle more than 240 hours

Tacoma—worked in Tacoma more than 80 hours

There are different carryforward provisions in Seattle than in Tacoma that allow a worker to carryforward leave earned in the previous year to be used in the next year.

You can find Attorney By Katharine M. Tylee's complete report via the Internet at: www.ibaw.net/tylee.pdf

New Federal Paid Sick Leave For Federal Contractors

On September 7th, President Obama issued an executive order that all federal contractors and subcontractors must provide paid sick leave. Employers of workers covered by this new Executive Order must provide eligible workers a minimum of 1 hour of paid sick leave for every 30 hours the worker works, up to 56 hours per year of paid sick leave.

This new requirement will take effect on September 30, 2016 after the Secretary of Labor issues regulations to implement this new requirement.

Small Business Health Care - 2016

2016 is the year that small businesses with 50+ employees must cover their full-time employees with approved health care by January 1, 2016 or pay a penalty of \$2,000 for each full-time employee, not counting the first 30 employees

Calculating Your Number Of Employees

The first thing you MUST do is determine if you have 50 or more employees, or not. This is not as simple as it might sound so we suggest your carefully read this information. The following information is from the IRS and it is how they explain what you are supposed to do to calculate your number of employees for the Affordable Care Act.

How To Calculate Your Total Number of Full-time Equivalent Employees

First, a full time employee for any calendar year is an employee who works more than 120 days in the prior year and has on average of at least 30 hours of service per week during the calendar week, or at least 120 hours of service during each calendar month.

Second, if the employer has employees working less than 120 hours (part-time workers) a month, calculate the number of full-time equivalents by adding up the hours that are worked by these part-time workers for each month in the prior year, but no more than 120 hours per employee, and then divide by 120).

Third, the resulting totals for each month in the prior year are added together and then divided by 12 to get an average for the prior year.

Fourth, If the result from the first step (full time employees) plus the third step is less than 50, the employer is not subject to the shared responsibility rules for the next year and is not subject to the shared responsibility penalty.

Seasonal Employees are not included in this calculation. A seasonable employee is defined as a worker who works less than 120 days in the prior year for the employer.

IBA Advice: This is actually a very challenging calculation to comply with so if your in-house calculation gets you to 40 or more employees, you need to meet with your tax advisor to have him/her help you make sure whether you are in or out of shared responsibility and you need to do this before January 1, 2016.

An employer's number of full-time equivalent employees (or part-time employees) is only relevant to determining whether an employer is an Applicable Large Employer (ALE). An ALE need not offer minimum essential coverage to its part-time employees to avoid an employer shared responsibility payment. A part-time employee's receipt of the premium tax credit for purchasing coverage through the Marketplace cannot trigger an employer shared responsibility penalty.

Basic ALE Determination Examples From The IRS

Example 1 – Employer is Not an ALE

Company X has 40 full-time employees for each calendar month during 2015.

Company X also has 15 part-time employees for each calendar month during 2015 each of whom have 60 hours of service per month.

When combined, the hours of service of the part-time employees for a month totals 900 [15 x 60 = 900].

Dividing the combined hours of service of the part-time employees by 120 equals 7.5 [900 / 120 = 7.5]. This number, 7.5, represents the number of Company X's full-time equivalent employees for each month based on part-time employees during 2015.

Employer X adds up the total number of full-time employees for each calendar month of 2015, which is 480 [40 x 12 = 480].

Employer X adds up the total number of full-time equivalent employees for each calendar month of 2015, which is 90 [7.5 x 12 = 90].

Employer X adds those two numbers together and divides the total by

12, which equals 47.5 [(480 + 90 = 570)/12 = 47.5].

Because the result is not a whole number, it is rounded to the next lowest whole number, so 47 is the result.

So, although Company X has 55 employees in total [40 full-time and 15 part-time] for each month of 2015, it has 47 full-time employees (including full-time equivalent employees) for purposes of ALE determination.

Because 47 is less than 50, Company X is not an ALE for 2016.

Example 2 – Employer is an ALE

Company Y has 40 full-time employees for each calendar month during 2015.

Company Y also has 20 part-time employees for each calendar month during 2015, each of whom has 60 hours of service per month.

When combined, the average hours of service of the part-time employees for a month totals 1,200 [20 x 60 = 1,200].

Dividing the combined hours of service of the part-time employees by 120 equals 10 [1,200 / 120 = 10]. This number, 10, represents the number of Company Y's full-time equivalent employees for each month based on part-time employees during 2015.

Employer Y adds up the total number of full-time employees for each calendar month of 2015, which is 480 [40 x 12 = 480].

Employer Y adds up the total number of full-time equivalent employees for each calendar month of 2015, which is 120 [10 x 12 = 120].

Employer Y adds those two numbers together and divides the total by 12, which equals 50 [(480 + 120 = 600)/12 = 50].

So, although Company Y only has 40 full-time employees, it is an ALE for 2016 due to the hours of service of its (part-time) full-time equivalent employees.

New Tax Law For Out-of-State Businesses

Effective Sept. 1, 2015, the State of Washington has adopted a “click-through” nexus standard for both retailing B&O tax and retail sales tax purposes. Under these provisions, **out-of-state** retailers are presumed to have nexus in Washington state if they:

- Enter into agreements with Washington residents and pay a commission or other consideration for referrals (such as linking on a website), and
- Gross more than \$10,000 in sales into Washington state during the prior calendar year under this type of agreement.

The definition of “Washington resident” includes, but is not limited to, business entities physically located in this state and individuals maintaining a residence in this state. In addition to online or other referral arrangements, an out-of-state retailer may engage in other activities in this state through a resident or nonresident agent or other representative that establish nexus with this state. For additional information via the Internet, go to: www.ibaw.net/clicknexus.pdf

Higher Costs Due To Dept. of Ecology Rule?

Watch out for higher gasoline and diesel prices, and higher home heating bills for natural gas if you heat with gas, and the prices on other items in the future as a result of the September 21, 2015, announcement by the Department of Ecology Director, Maia Bellon, that the Washington Department of Ecology has formally begun writing a rule that would require the state’s largest emitters to reduce their greenhouse gases. Ecology is considering businesses and organizations that are **responsible for producing 100,000 metric tons or more of greenhouse gases** be covered under the rule. The types of businesses include:

- Natural gas distributors

- Petroleum fuel producers
- Factories
- Power plants
- Waste facilities
- Metal manufacturers

This all follows President Obama’s announcement to curb greenhouse gas emissions earlier in 2015

In July 2015, Gov. Jay Inslee directed Ecology to strengthen existing air pollution rules and set limits on greenhouse gases to help meet emission reductions passed by the Legislature in 2008. Inslee said Washingtonians have too much at stake to wait any longer for action on climate change.

"This year's record-setting drought and wildfires are sobering examples of what our future could look like if we don't take action on climate change," said Ecology Director Maia Bellon. "We need to do our part to protect what we have for future generations. We can't afford the cost of inaction."

Greenhouse gases, most of which come from the carbon dioxide emitted from power plants, industry and vehicles, are driving significant changes in the Earth's climate and influencing weather patterns in the Pacific Northwest.

IBA Comment: *Natural gas (methane) is a very potent greenhouse gas yet we have been told it is the cleanest fuel for us to use to heat our homes and our water. Yet, Methane has a global warming potential 72 times greater than carbon dioxide over a 20 year period according to those pushing for greenhouse gas reduction.*

The Department of Ecology goes on to say Washington is particularly vulnerable to a warming climate. Communities depend on snow-fed water supplies to provide drinking water, irrigation for agriculture, and almost 75 percent of the state’s electrical power. Nearly 40 communities, including many of our largest population centers, are threatened by sea level rise along Washington's 2,300 miles

of shoreline. And shellfish beds, which are a major industry on Washington’s coast, are susceptible to ocean acidification – created when carbon dioxide reacts with seawater.

The carbon reductions being considered would contribute to slowing these effects. Regulated businesses would have a broad range of compliance options. In addition to gradually reducing their carbon pollution, businesses could obtain or trade credits from others, or fund projects that reduce carbon pollution.

Over the next year Ecology will hold a series of public meetings and hearings to gather input from everyone interested in participating. A schedule of meetings and other ways to participate will be updated on Ecology's website over the next several weeks.

"We're at the beginning stages and want to craft the rule together with industry, tribes, environmental groups and the public to ensure clean air in Washington," Bellon said.

IBA Comment: This entire effort is on a fast-track as the Department of Ecology is currently seeking input from citizens on its proposal to control greenhouse gas emissions.

The Department plans to submit a plan to the EPA in September 2016 on how Washington State will reduce its greenhouse gas emissions.

That plan will be finalized in September 2018

The plan will begin to be implemented in January 2022

Washington State is to have achieve its goal of greenhouse gas emissions reductions by January 2030

There is a great deal of information for you to review and an opportunity for you to comment on the greenhouse gas reduction ideas that are being discussed. You can access all of this information via the Internet at www.ibaw.net/waclaimatchange.pdf

If you submit comments, please share your comments with IBA at iba@isomedia.com. Thank you

How To Avoid Penalties and Costly Tax Assessments

Yes, you can avoid many difficult issues with state agencies by getting FREE, "no-risk" compliance consultation services. Below is a review of the services that are available to you. These consultation services are totally separate from the enforcement functions of the agencies.

While most small business owners are reluctant to call government for help with issues like safety, taxes, environment, etc. IBA recommends you seriously consider utilizing these services. One "serious" safety and health violation can cost a business up to \$7,000. Most small firms have multiple "serious" violations waiting to be found with potential costs of \$1,000's in fines. Same for environmental issues. We all understand the challenges with tax issues. Are you reporting in the correct classification(s) for Industrial Insurance? Are you correctly reporting your state business taxes? These services are like "Get Our Of Jail Free" cards from the old Monopoly game. Below are consultation services available from several state agencies to help you and give you peace of mind.

Safety and Health Consultation

Yes, you can get a free safety and health consultation from the Department of Labor and Industries without any fear of a fine, but you must agree to correct any serious problems found. IBA strongly urges small employers to use this service to avoid employee injuries and avoid future safety and health violations and fines. Small employers benefit from:

- Avoiding citations and penalties in a future safety and health inspection.

- Controlling Industrial insurance costs by preventing hidden costs of workplace injury claims through effective safety programs.
- A safer and healthier work environment for employees and happier employees.

After you request a consultation, the consultant will contact you, usually by telephone, to discuss your request and to schedule a time and date for an on-site visit.

Final Note: You cannot be fined by a consultant as a result of the consultation. You will be required to correct serious hazards, but you face no financial penalties.

Below is information via the Internet about how you can access this consultation service:

www.ibaw.net/consultationservices.pdf

Industrial Insurances Consultation

Are you reporting your workers in the correct classifications? This is usually the biggest problem for employers during an Industrial Insurance audit, the employer was not reporting hours in the correct classifications. You can request an Industrial Insurance Consultation to avoid this problem and avoid assessments if your are audited in the future.

This program is separate from the Audit functions of the Department of Labor and Industries and its free.

Below is information via the Internet about how you can access this consultation service:

www.ibaw.net/consultationservices.pdf

Environmental Consultation

Washington State environmental laws can seem confusing and complex. The Department of Ecology has a Pollution Prevention program that will consult with you on the best ways to handle

your wastes, water, and air emissions.

This is a no fine program that focuses on assisting small businesses to comply with the state's various environmental laws and rules.

There is a firewall between the consultation staff and the enforcement staff. They do not discuss your business with one another at any time.

The service is free.

Below is information via the Internet about how you can access this consultation service:

www.ibaw.net/consultationservices.pdf

Business Tax Consultation

You can request, a representative from the Department of Revenue visit your business and help you determine the correct way to report and pay your state taxes. This avoids costly and unpleasant surprises later on if your firm is audited.

After you request a tax consultation, the Dept. of Revenue representative will:

- Spend time hours reviewing your business and its operations.
- Explaining how to properly report your taxes and answer any questions you may have.
- The Consultation Visit, **will not result in an assessment**. If any misreporting is discovered, you will have an opportunity to amend and correct your past returns, without penalties.
- You will get a written summary of the topics discussed. You may also request written instructions to help you fill out future tax returns.

Small business owners who have questions about or are unsure about reporting their taxes properly will benefit from a consultation visit.

Below is information via the Internet about how you can access this consultation service:

www.ibaw.net/consultationservices.pdf