WAC 314-02-109  What are the quarterly reporting and payment requirements for a spirits retailer license?  (1) A spirits retailer must submit quarterly reports and payments to the board.

   The required reports must be:
   (a) On a form furnished by the board;
   (b) Filed every quarter, including quarters with no activity or payment due;
   (c) Submitted, with payment due, to the board on or before the twenty-fifth day following the tax quarter (e.g., Quarter 1 (Jan., Feb., Mar.) report is due April 25th). When the twenty-fifth day of the month falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day; and
   (d) Filed separately for each liquor license held.

(2) What if a spirits retailer licensee fails to report or pay, or reports or pays late? Failure of a spirits retailer licensee to submit its quarterly reports and payment to the board as required in subsection (1) of this section will be sufficient grounds for the board to suspend or revoke the liquor license.

   Failure of a spirits retailer licensee to submit its quarterly reports and payment to the board for two consecutive quarters will be sufficient grounds for the board to revoke the liquor license.

   A penalty of one percent per month will be assessed on any payments postmarked after the twenty-fifth day quarterly report is due. When the twenty-fifth day of the month falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.

   Absent a postmark, the date received at the Washington state liquor and cannabis board, or designee, will be used to determine if penalties are to be assessed.