

**WAC 458-50-030 Annual reports—Contents.** The annual report must be completed on the template furnished on the department's website at: <http://www.dor.wa.gov>. The annual report must contain such information as is required to enable the department to determine the true and fair value of a company's operating property in the state and the apportionment thereof to the several counties and taxing districts as part of the apportionment report discussed in WAC 458-50-110. The annual report must be signed by the president, treasurer or other responsible official of the company.

(1) In determining what types of information are required to be included in the annual report, the department may take into account, among other factors, the necessity and worth of such information in valuing, allocating, apportioning, or assessing operating property; whether such information is of the type customarily maintained by the industry for internal accounting or regulatory agency purposes; and the cost and difficulty of obtaining or maintaining such information. The department's determination is final, and no company is excused from providing such information except upon a clear showing that undue hardship would result.

(2) On or before December 1st of the year preceding the calendar year to be covered by the annual report, the department must notify the companies of the types of information required to be included in the annual report for such forthcoming year.

[Statutory Authority: RCW 84.08.010(2) and 84.12.390. WSR 15-13-080, § 458-50-030, filed 6/12/15, effective 7/13/15; Order PT 75-2, § 458-50-030, filed 3/19/75.]