

**RCW 1.12.070 Reports, claims, tax returns, remittances, etc.—**

**Filing.** Except as otherwise specifically provided by law hereafter:

(1) Any report, claim, tax return, statement or other document required to be filed with, or any payment made to the state or to any political subdivision thereof, which is (a) transmitted through the United States mail or private third-party delivery service, shall be deemed filed and received by the state or political subdivision on the date shown by the post office or private third-party delivery service cancellation mark or shipping date stamped or affixed upon the envelope or other appropriate wrapper containing it; or (b) mailed via United States mail or sent by a private third-party delivery service but not received by the state or political subdivision, or where received and the cancellation mark or shipping date is illegible, erroneous, or omitted, shall be deemed filed and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement, remittance, or other document was deposited with a private third-party delivery service or in the United States mail on or before the date due for filing; and in cases of such nonreceipt of a report, tax return, statement, remittance, or other document required by law to be filed, the sender files with the state or political subdivision a duplicate within ten days after written notification is given to the sender by the state or political subdivision of its nonreceipt of such report, tax return, statement, remittance, or other document.

(2) (a) If any report, claim, tax return, statement, remittance, or other document is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States post office of such registration, certification or certificate shall be considered competent evidence that the report, claim, tax return, statement, remittance or other document was delivered to the addressee, and the date of registration, certification or certificate shall be deemed the postmarked date.

(b) If any report, claim, tax return, statement, remittance, or other document is sent via private third-party delivery service, a record authenticated by the private third-party delivery service shall be considered competent evidence that the report, claim, tax return, statement, remittance, or other document was delivered to the addressee, and the date of deposit with the private third-party delivery service shall be deemed the shipping date.

(3) If the date for filing any report, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday or legal holiday, the filing shall be considered timely if performed on the next business day. [2005 c 502 s 1; 1967 c 222 s 1.]

**Effective date—2005 c 502:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 17, 2005]." [2005 c 502 s 11.]