



proud past, promising future

CLARK COUNTY
WASHINGTON

Sales Tax Recovery Program

Auditor's Office, Financial Services

February 4, 2015

Sales Tax Quiz!!! Question #1

You are a Portland Contractor working on a project at the fairgrounds in Ridgefield. Are you required to pay Washington Sales tax since you are an Oregon company? When you file your Washington State Sales and Use tax return, which location code do you use?

- a) 0604 City of Ridgefield
- b) 0666 Clark County Unincorp PTBA
- c) 0600 Clark County Unincorp
- d) None of the above – not taxable

Sales Tax Quiz!!! Answer #1

You are a Portland Contractor working on a project at the fairgrounds in Ridgefield. Are you required to pay Washington Sales tax since you are an Oregon company? **YES** When you file your Washington State Sales and Use tax return, which location code do you use?

- a) 0604 City of Ridgefield
- b) 0666 Clark County Unincorp PTBA
- c) 0600 Clark County Unincorp
- d) None of the above – not taxable

Answer - b, 0666 Clark County Unincorp PTBA, (The city name is Ridgefield, the fairgrounds address is not in the City limits of Ridgefield, it is located in Clark County.)

Sales Tax Quiz!!! Question #2

You are opening a new store at the Winco site on 117th Ave and 119th St. When you file your Washington State Sales and Use tax return, which location code do you use?

- 0605 City of Vancouver
- 0601 Battleground
- 0666 Clark County Unincorp PTBA
- 0600 Clark County Unincorp

Sales Tax Quiz!!! Answer #2

You are opening a new store at the Winco site on 117th Ave and 119th St. When you file your Washington State Sales and Use tax return, which location code do you use?

- 0605 City of Vancouver
- 0601 Battleground
- 0666 Clark County Unincorp PTBA
- 0600 Clark County Unincorp

Answer - c. 0666 Clark County Unincorp PTBA

Sales Tax Recovery Program

Tools:

Department of Revenue Data

Department of Revenue website

Internal Matrix

Sales Tax Recovery Program

- Provide guidance for businesses in Clark County to enable them to accurately report sales and use tax.
- Research businesses in Clark County that may not be reporting sales and use tax.
- Correct errors that have incurred in prior reporting, request corrections from Washington Department of Revenue.

Sales Tax Recovery Program

Net annual corrections initiated by the sales tax recovery program and accepted by the Washington Department of Revenue increase sales and use tax received by the county by more than \$500k each year.

The sales tax recovery program recovers approximately \$15 per \$1 invested in the program.



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More information:

The Department of Revenue's web site www.dor.wa.gov. Go to the Find a Sales Tax Rates. DOR is now offering smart phone apps for iPhone and Android to determine location codes also. Department of Revenue's phone number is **1-800-647-7706**

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