



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

MARCH 18, 2008

Telephone Program Excise Tax Rates for Fiscal Year 2009

The Department of Revenue collects the Telecommunications Relay Service (TRS) and Washington Telephone Assistance Program (WTAP) taxes on behalf of the Department of Social and Health Services. (RCW 82.72.020)

The amount of tax is determined by dividing the TRS and WTAP approved annual budgets by the number of switched access lines from the prior calendar year as reported by local exchange companies (RCW 43.20A.725 and 80.36.430). For fiscal year 2009 (July 1, 2008 – June 30, 2009), the monthly telephone program excise tax rates per switched access line are as follows:

- 12 cents for Telecommunications Relay Service
- 14 cents for Washington Telephone Assistance Program

We combine these taxes on the excise tax return with the state E911 tax (that is 20 cents per switched access line excluding the wireless state enhanced 911 tax). For fiscal year 2009, the combined monthly tax rate is 46 cents per switched access line comprised of:

TRS	12 cents
WTAP	14 cents
E911	20 cents
<hr/> Combined rate on return	<hr/> 46 cents

Although these taxes are combined for tax reporting purposes, **state law requires that they be separately stated on consumers' bills.**

We are required to announce the amount of the taxes to local exchange companies and Utilities and Transportation Commission no later than May 1 of each year. This special notice satisfies this statutory obligation.

P.O. BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 1-800-647-7706 | [HTTP://DOR.WA.GOV](http://DOR.WA.GOV)

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