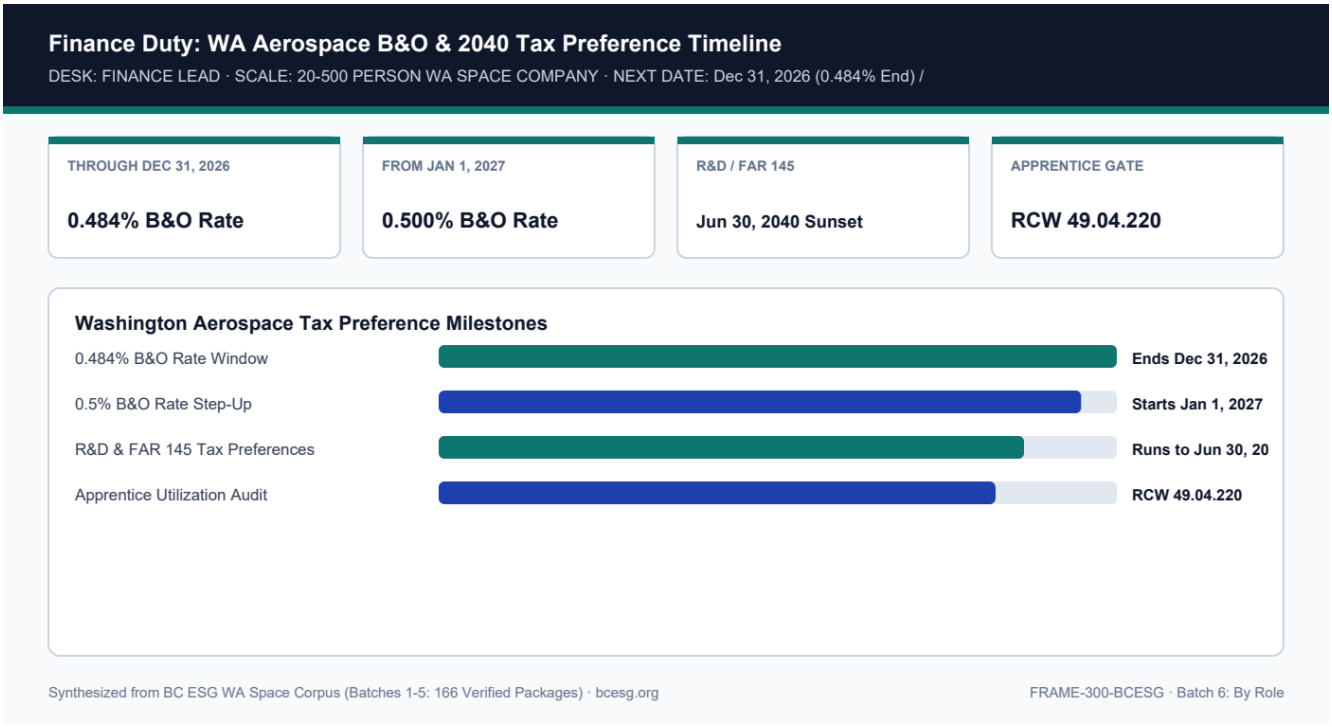
Finance Lead Duty: WA Aerospace B&O Step-Up (Dec 31, 2026), R&D Credits & FAR 145 Sunset

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Role: Finance Lead | **Top Live Mandate:** RCW 82.04.260(11) & RCW 49.04.220 Apprentice Link | **Dead Rule to Ignore:** SEC Reg S-X Climate Footnotes | **Next Deadline:** Dec 31, 2026 (0.484% End) / Jan 1, 2027 (0.5% Start)

Desk Summary: Finance teams at WA space manufacturers must model the Dec 31, 2026 expiration of the 0.484% aerospace B&O rate (0.5% starting Jan 1, 2027) while preserving R&D and FAR 145 credits through June 30, 2040.



Preference	Status	Effective / Sunset Date	Statute
Aerospace B&O 0.484% Rate	LIVE	Ends Dec 31, 2026	RCW 82.04.260(11)
Aerospace B&O 0.5% Rate	LIVE	Starts Jan 1, 2027	RCW 82.04.260(11)
R&D & FAR 145 Preferences	LIVE	Sunset Jun 30, 2040	RCW 82.04 / RCW 49.04.220

1. What Arrives on This Desk (Live Asks & Rules)

Under WA Aerospace Tax Preferences (RCW 82.04.260(11)), commercial-airplane and aerospace manufacturers in Washington face an immediate rate transition: the 0.484% preferential B&O rate ends December 31, 2026 and steps up to 0.5% on January 1, 2027, while aerospace R&D and FAR 145 repair-station preferences continue through June 30, 2040—subject to annual DOR reporting and RCW 49.04.220 apprentice utilization.

2. What Is Dead or Enjoined and Can Be Ignored

Ignore SEC Climate Rule Reg S-X audit costs when budgeting 2027 tax and accounting fees.

3. What Carries a Date (Deadlines & Instruments)

Exact statutory tax dates:

Corpus References & Cross-Role Links

- Finance Lead Desk Brief (Overview): https://bcesg.org/wa-space-role-finance-lead-desk-brief/
- WA Aerospace Tax Preferences (LIVE): https://bcesg.org/wa-space-rule-wa-aerospace-tax-preferences-live/
- HR: Apprentice & Deemed Export: https://bcesg.org/wa-space-role-hr-apprentice-deemed-export-trafficking/