

Warehouse tax incentive for material-handling and racking equipment

Quarter/year _____ You may only submit one application per quarter.

Your information

UBI number or account ID _____

Name _____

Business name _____

Mailing address _____

City _____ State _____ Zip _____

Representative name _____ ☐ CTIA

Contact preference ☐ Phone _____ ☐ My DOR (secure) login _____

Eligibility

Please answer the following questions to determine if your warehouse qualifies for the remittance. You must determine eligibility for each warehouse.

1. Do you own a warehouse and lease it?

☐ Yes ☐ No (skip to question 4)

2. Is the warehouse and the material-handling and racking equipment owned exclusively by the same person or business?

☐ Yes (skip to question 4) ☐ No

3. Is there a written contract that agrees to pass the economic benefit of the remittance to the lessee of the warehouse in the form of reduced rent payments?

☐ Yes ☐ No **If no, you are not eligible**

4. Select the categories that apply to the business or tenant applying for remittance.

- ☐ wholesale business that owns or operates a warehouse
- ☐ wholesale business that owns or operates a grain elevator
- ☐ third party warehouse business that owns or operates a warehouse
- ☐ third party warehouse business that owns or operates a grain elevator
- ☐ wholesale retail business that owns/operates a distribution center

If none, you are not eligible

Note: A retail distribution center does not qualify if it is used to fulfill orders directly to customers. For example, a distribution center that fulfills online orders would not qualify.

5. Select the categories that apply to the structure(s) applying for remittance.

- ☐ warehouse that stores finished goods for sale
☐ grain elevator
☐ retail distribution center that stores its own finished goods

If none, you are not eligible

6. Have you paid the retail sales and/or use tax on material-handling and racking equipment in the calendar quarter for which you are applying for the remittance?

- ☐ Yes ☐ No **If no, you are not eligible**

Material-handling and racking equipment

Please provide information in the table below on the material-handling and racking equipment you are claiming. List each location separately. Attach additional sheets if necessary.

<u>A</u> Installation location	<u>B</u> Size (square feet) must be >200,000 or 1,000,000 bushels	<u>C</u> Total costs of eligible material-handling equipment (not including retail sales or use tax)	<u>D</u> State retail sales/ use tax paid (multiply column C by .065 and enter amount in column D)	<u>E</u> Remittance on 50% of state retail sales/ use tax (multiply column D by .50 and enter the amount in column E)
Warehouse				
WA structure 1 address:				
WA structure 2 address:				
WA structure 3 address:				
Grain elevator				
WA structure 1 address:				
WA structure 2 address:				
WA structure 3 address:				
Total material-handling and racking equipment remittance (Enter total in the summary)				

Summary

Type of remittance	Remittance amount
Total material-handling and racking equipment	
Total remittance requested	

Certification

By signing this application, you agree that you are fully aware of the legal penalties for fraud and tax evasion.

Name (please print) _____

Signature _____

Title _____ Phone _____ Date _____

Additional items required*

Submit the following items with your application:

- electronic spreadsheet ([template](#))
- purchase invoices
- proof of invoice payment showing sales or use tax paid (checks, bank statements, receipts, or certification of use/deferred sales tax paid)
- new certification applications must include building permit and blueprints (with first application only)

*If an application does not have all required items, the refund may be delayed.

How to submit your application

Electronically

To send the documents electronically:

1. Log in to your My DOR account at dor.wa.gov.
2. On the services page, click **get started**.
3. From the home page, select the **excise tax account**.
4. From the **I want to menu**, select **send a message**.
5. Select the message type, **"Warehouse tax incentive application."**
6. Add your message and attach the required documentation.
7. Click **submit**.

Mail

Send your application and all required documents to:

State of Washington
Department of Revenue
Attn: Reseller Permit Team
PO Box 47476
Olympia, WA 98504-7476

Questions

- Call 360-705-6217
- For assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.