

Warehouse tax incentive for grain elevator expansion and 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 grain elevator qualifies for the remittance. You must determine eligibility for each grain elevator.

1. Do you own a grain elevator and lease it?

☐ Yes

☐ No (skip to question 4)

2. Is the grain elevator 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 grain elevator 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 grain elevator

☐ third party warehouse business that owns or operates a grain elevator

If none, you are not eligible

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

☐ Yes

☐ No **If no, you are not eligible**

Grain elevator expansion construction

Please provide information in the table below on the new grain elevator construction activity you are claiming. List each location separately. Attach additional sheets if necessary.

<u>A</u> Grain elevator construction location	<u>B</u> Construction start date (mm/dd/yy)	<u>C</u> Expansion size (no. of bushels)	<u>D</u> Total eligible costs (not including retail sales or use tax)	<u>E</u> State retail sales and/or use tax paid (multiply column D by .065 and enter the amount in column E)	<u>F</u> Remittance on 100% of state retail sales/ use tax (enter amount from column E in column F)	<u>G</u> Remittance on 50% of state retail sales/use tax. (multiply amount from column E by .50 and enter the amount in column G)
(1) Expansion of a grain elevator - 1 million but less than 2 million bushels						
WA structure 1 address:					Not eligible for 100% remittance	
WA structure 2 address:						
WA structure 3 address:						
(2) Expansion of a grain elevator - 2 million bushels or more						
WA structure 1 address:						Not eligible for 50% remittance
WA structure 2 address:						
WA structure 3 address:						
Total grain elevator expansion construction remittance (Total columns F and G. Enter this amount in box 1 of the summary)						

Material-handling and racking equipment

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

<u>A</u> Installation location	<u>B</u> Size (bushels)	<u>C</u> Total costs of eligible material-handling equipment (not including retail sales/ 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 amount from column D by .50 and enter the amount in column E)
Grain elevator				
WA structure 1 address:				
WA structure 2 address:				
WA structure 3 address:				
Total material-handling and racking equipment remittance (Total columns E. Enter this amount in box 2 of the summary below.)				

Summary

Type of remittance	Remittance amount
1. Total grain elevator expansion construction	
2. 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 cerification applications must include building permit and blueprints (with first application only)

* If an application does not include 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.