Washington State
Department Of Revenue
Special Programs Division
PO Box 47464
Olympia, WA 98504-7464

Leasehold Excise Tax Return
Federal Permit or Lease

Annual 2009	A/09

Show Changes in Address or Ownership

_____

_____

_____

Instructions

1. Column 1 (Tax Area Code) must contain the Tax Area Code (Levy Code) for each federal permit or lease. This can be requested from the county assessor's office in the county where the property is located or may be obtained from the personal property statement if applicable. (This code is used to distribute the tax back in the area where the leased property is located.) If a single permit or lease extends into more than one tax area, enter each tax area code as if it represents a single lease. Rent should be apportioned between areas on the basis of approximate property value within each area.

2. Column 2 (Location Code) must contain the proper code for the location of the property leased. Location codes may be obtained from the listing on page 4.

3. For each permit or lease, enter in column 3 (Taxable Rent Due) the amount of taxable rent. This is the amount paid to the Federal Government for the permit fee.

4. Multiply column 3 (Taxable Rent Due) by the 12.84% (.1284) tax rate and enter this amount in the Total Tax Due, and pay this amount.

5. Leasehold Excise Tax Returns are due 15 days after the permit or lease fee is due to the Forest Service or lessor.
   - If payment is made 30 days after the due date please include a 5% delinquent penalty.
   - If payment is made 60 days after the due date please include a 15% delinquent penalty.
   - If payment is made 90 days after the due date please include a 25% delinquent penalty.

6. Attach remittance made payable to the Washington State Department of Revenue.

7. Sign and date page 1

8. Should you have questions regarding your tax liability, please call the Department of Revenue at **(360) 534-1503 option 4.**

(1) Tax Code Area**	(2) Location Code (on back)	(3) Taxable Rent Due		(4) Total Tax Due (.1284 X Taxable Rent)	
			Total Tax Due		
			***Add Penalty if Applicable**		
			Total Payment Enclosed		

▸ Signature _____

▸ Phone Number (_____)_____ Date ___/___/____

For tax assistance, visit dor.wa.gov or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

REV 86 0059 (1/6/09)

Return This Copy

General Information on Leasehold Excise Tax

The following is a brief explanation discussing the more important provisions of (RCW 82.29A). For the exact statutory language and precise definition of terms, refer to the law itself, which can be obtained by visiting our web site at dor.wa.gov.

1. Who must file leasehold excise tax returns with the Department of Revenue?
   A: All non-exempt private users of federally owned property or federal trust lands.

2. Who are non-exempt private users?
   A: Anyone who would be subject to payment of property tax on the leasehold property if it were owned fee simple unless expressly exempted in the Leasehold Excise Tax Law.

3. What is the effective date of the 12% leasehold excise tax? (Revised to 12.84% July, 1982.)
   A: January 1, 1976. The tax will apply to rent on leases in existence on or after January 1, 1976.

4. What leasehold interests in publicly owned property are exempt or excluded from the leasehold excise tax?
   A: Interests held by persons who would be exempt from property tax under Chapter 84.36 RCW if they owned property such as churches, public cemeteries, schools, and;
      a. Road or utility easements or rights of access, occupancy, or use granted solely to permit the removal of materials or products purchased from a public owner of lessee of a public owner.
      b. Interest in operating properties of public utilities subject to property tax under Chapter 84.12 RCW.
      c. Residential property used by an employee of the owner, where such residence is a condition of employment.
      d. Interests of tribally enrolled Indians of trust land owned or held by an Indian or an Indian tribe.
      e. Interests for which taxable rent is less than $250 per year.
      f. Interest giving less than 30 continuous days use or possession. The terms of the lease must state that the property is only accessible to you for less than 30 days.

Washington State
Department Of Revenue
Special Programs Division
PO Box 47464
Olympia, WA 98504-7464

Leasehold Excise Tax Return
Federal Permit or Lease

Annual 2009 | A/09

Keep This as Your Copy

Show Changes in Address or Ownership

_____

_____

_____

Instructions

1. Column 1 (Tax Area Code) must contain the Tax Area Code (Levy Code) for each federal permit or lease. This can be requested from the county assessor's office in the county where the property is located or may be obtained from the personal property statement if applicable. (This code is used to distribute the tax back in the area where the leased property is located.) If a single permit or lease extends into more than one tax area, enter each tax area code as if it represents a single lease. Rent should be apportioned between areas on the basis of approximate property value within each area.

2. Column 2 (Location Code) must contain the proper code for the location of the property leased. Location codes may be obtained from the listing on page 4.

3. For each permit or lease, enter in column 3 (Taxable Rent Due) the amount of taxable rent. This is the amount paid to the Federal Government for the permit fee.

4. Multiply column 3 (Taxable Rent Due) by the 12.84% (.1284) tax rate and enter this amount in the Total Tax Due, and pay this amount.

5. Leasehold Excise Tax Returns are due 15 days after the permit or lease fee is due to the Forest Service or lessor.
   - If payment is made 30 days after the due date please include a 5% delinquent penalty.
   - If payment is made 60 days after the due date please include a 15% delinquent penalty.
   - If payment is made 90 days after the due date please include a 25% delinquent penalty.

6. Attach remittance made payable to the Washington State Department of Revenue.

7. Sign and date page 1

8. Should you have questions regarding your tax liability, please call the Department of Revenue at **(360) 570-3265 option 4.**

(1) Tax Code Area**	(2) Location Code (on back)	(3) Taxable Rent Due		(4) Total Tax Due (.1284 X Taxable Rent)	
			Total Tax Due		
			***Add Penalty if Applicable**		
			Total Payment Enclosed		

▸ Signature _____

▸ Phone Number (_____)_____ Date ___/___/____

For tax assistance, visit dor.wa.gov or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

WASHINGTON STATE DEPARTMENT OF REVENUE

Location Codes

ADAMS COUNTY	Code
Unincorporated Areas	0100
Hatton	0101
Lind	0102
Othello	0103
Ritzville	0104
Washtucna	0105
ASOTIN COUNTY	
Unincorporated Areas	0200
Asotin (City)	0201
Clarkston	0202
BENTON COUNTY	
Unincorporated Areas	0300
Benton City	0301
Kennewick	0302
Prosser	0303
Richland	0304
West Richland	0305
CHELAN COUNTY	
Unincorporated Areas	0400
Cashmere	0401
Chelan (City)	0402
Entiat	0403
Leavenworth	0404
Wenatchee	0405
CLALLAM COUNTY	
Unincorporated Areas	0500
Forks	0501
Port Angeles	0502
Sequim	0503
CLARK COUNTY	
Unincorporated Areas	0600
Battle Ground	0601
Camas	0602
La Center	0603
Ridgefield	0604
Vancouver	0605
Washougal	0606
Yacolt	0607
COLUMBIA COUNTY	
Unincorporated Areas	0700
Dayton	0701
Starbuck	0702
COWLITZ COUNTY	
Unincorporated Areas	0800
Castle Rock	0801
Kalama	0802
Kelso	0803
Longview	0804
Woodland	0805
DOUGLAS COUNTY	
Unincorporated Areas	0900
Bridgeport	0901
East Wenatchee	0902
Mansfield	0903
Rock Island	0904
Waterville	0905
FERRY COUNTY	
Unincorporated Areas	1000
Republic	1001
FRANKLIN COUNTY	
Unincorporated Areas	1100
Connell	1101
Kahlotus	1102
Mesa	1103
Pasco	1104
GARFIELD COUNTY	
Unincorporated Areas	1200
Pomeroy	1201
GRANT COUNTY	
Unincorporated Areas	1300
Coulee City	1301
Electric City	1302
Ephrata	1303

GRANT COUNTY (cont)	Code
George	1304
Grand Coulee	1305
Hartline	1306
Krupp	1307
Mattawa	1308
Moses Lake	1309
Quincy	1310
Royal City	1311
Soap Lake	1312
Warden	1313
Wilson Creek	1315
GRAYS HARBOR COUNTY	
Unincorporated Areas	1400
Aberdeen	1401
Cosmopolis	1402
Elma	1403
Hoquiam	1404
McCleary	1405
Montesano	1406
Oakville	1407
Ocean Shores	1409
Westport	1408
ISLAND COUNTY	
Unincorporated Areas	1500
Coupeville	1501
Langley	1502
Oak Harbor	1503
JEFFERSON COUNTY	
Unincorporated Areas	1600
Port Townsend	1601
KING COUNTY	
Unincorporated Areas	1700
Algona	1701
Auburn/King	1702
Beaux Arts Village	1703
Bellevue	1704
Black Diamond	1705
Bothell/King	1706
Burien	1734
Carnation	1707
Clyde Hill	1708
Covington	1712
Des Moines	1709
Duvall	1710
Enumclaw	1711
Federal Way	1732
Hunts Point	1713
Issahquah	1714
Kenmore	1738
Kent	1715
Kirkland	1716
Lake Forest Park	1717
Maple Valley	1720
Medina	1718
Mercer Island	1719
Milton/King	1731
Newcastle	1736
Normandy Park	1721
North Bend	1722
Pacific/King	1723
Redmond	1724
Renton	1725
Sammamish	1739
Sea-Tac	1733
Seattle	1726
Shoreline	1737
Skykomish	1727
Snoqualmie	1728
Tukwila	1729
Woodinville	1735
Yarrow Point	1730
KITSAP COUNTY	
Unincorporated Areas	1800

KITSAP COUNTY (cont)	Code
Bainbridge Island	1804
Bremerton	1801
Port Orchard	1802
Poulsbo	1803
KITTITAS COUNTY	
Unincorporated Areas	1900
Cle Elum	1901
Ellensburg	1902
Kittitas (City)	1903
Roslyn	1904
South Cle Elum	1905
KLICKITAT COUNTY	
Unincorporated Areas	2000
Bingen	2001
Goldendale	2002
White Salmon	2003
LEWIS COUNTY	
Unincorporated Areas	2100
Centralia	2101
Chehalis	2102
Morton	2103
Mossyrock	2104
Napavine	2105
Pe Ell	2106
Toledo	2107
Vadar	2108
Winlock	2109
LINCOLN COUNTY	
Unincorporated Areas	2200
Almira	2201
Creston	2202
Davenport	2203
Harrington	2204
Odessa	2205
Reardan	2206
Sprague	2207
Wilbur	2208
MASON COUNTY	
Unincorporated Areas	2300
Shelton	2301
OKANOGAN COUNTY	
Unincorporated Areas	2400
Brewster	2401
Conconully	2402
Coulee Dam	2403
Elmer City	2404
Nespelem	2405
Okanogan (City)	2406
Omak	2407
Oroville	2408
Pateros	2409
Riverside	2410
Tonasket	2411
Twisp	2412
Winthrop	2413
PACIFIC COUNTY	
Unincorporated Areas	2500
Ilwaco	2501
Long Beach	2502
Raymond	2503
South Bend	2504
PEND OREILLE COUNTY	
Unincorporated Areas	2600
Cusick	2601
Ione	2602
Metaline	2603
Metaline Falls	2604
Newport	2605
PIERCE COUNTY	
Unincorporated Areas	2700
Auburn/Pierce	2724
Bonney Lake	2701
Buckley	2702

PIERCE COUNTY (cont)	Code
Carbonado	2703
DuPont	2704
Eatonville	2705
Edgewood	2720
Fife	2706
Fircrest	2707
Gig Harbor	2708
Lakewood	2721
Milton/Pierce	2709
Orting	2710
Pacific/Pierce	2723
Puyallup	2711
Roy	2712
Ruston	2713
South Prairie	2714
Steilacoom	2715
Sumner	2716
Tacoma	2717
University Place	2719
Wilkeson	2718
SAN JUAN COUNTY	
Unincorporated Areas	2800
Friday Harbor	2801
SKAGIT COUNTY	
Unincorporated Areas	2900
Anacortes	2901
Burlington	2902
Concrete	2903
Hamilton	2904
La Conner	2905
Lyman	2906
Mount Vernon	2907
Sedro Woolley	2908
SKAMANIA COUNTY	
Unincorporated Areas	3000
North Bonneville	3001
Stevenson	3002
SNOHOMISH COUNTY	
Unincorporated Areas	3100
Arlington	3101
Bothell/Snohomish	3120
Brier	3102
Darrington	3103
Edmonds	3104
Everett	3105
Gold Bar	3106
Granite Falls	3107
Index	3108
Lake Stevens	3109
Lynnwood	3110
Marysville	3111
Mill Creek	3119
Monroe	3112
Mountlake Terrace	3113
Mukilteo	3114
Snohomish (City)	3115
Stanwood	3116
Sultan	3117
Woodway	3118
SPOKANE COUNTY	
Unincorporated Areas	3200
Airway Heights	3201
Cheney	3202
Deer Park	3203
Fairfield	3204
Latah	3205
Liberty Lake	3212
Medical Lake	3206
Millwood	3207
Rockford	3208
Spangle	3209
Spokane (City)	3210
Spokane Valley	3213

SPOKANE COUNTY (cont)	Code
Waverly	3211
STEVENS COUNTY	
Unincorporated Areas	3300
Chewelah	3301
Colville	3302
Kettle Falls	3303
Marcus	3304
Northport	3305
Springdale	3306
THURSTON COUNTY	
Unincorporated Areas	3400
Bucoda	3401
Lacey	3402
Olympia	3403
Rainier	3404
Tenino	3405
Tumwater	3406
Yelm	3407
WAHKIAKUM COUNTY	
Unincorporated Areas	3500
Cathlamet	3501
WALLA WALLA COUNTY	
Unincorporated Areas	3600
College Place	3601
Prescott	3602
Waitsburg	3603
Walla Walla (City)	3604
WHATCOM COUNTY	
Unincorporated Areas	3700
Bellingham	3701
Blaine	3702
Everson	3703
Ferndale	3704
Lynden	3705
Nooksack	3706
Sumas	3707
WHITMAN COUNTY	
Unincorporated Areas	3800
Albion	3801
Colfax	3802
Colton	3803
Endicott	3804
Farmington	3805
Garfield	3806
La Cross	3807
Lamont	3808
Malden	3809
Oaksdale	3810
Palouse	3811
Pullman	3812
Rosalia	3813
St. John	3814
Tekoa	3815
Uniontown	3816
YAKIMA COUNTY	
Unincorporated Areas	3900
Grandview	3901
Granger	3902
Harrah	3903
Mabton	3904
Moxee City	3905
Naches	3906
Selah	3907
Sunnyside	3908
Tieton	3909
Toppenish	3910
Union Gap	3911
Wapato	3912
Yakima (City)	3913
Zillah	3914

Unincorporated Areas *are locations outside incorporated limits.*