



WAREHOUSE TAX INCENTIVE
(RCW 82.08.820)

Application for Remittance for Purchases Made Prior to July 1, 2012

Sheet for _____
(quarter, year)

Name: _____ Account ID: _____

Firm Name: _____

Street Address: _____

City: _____ State: _____ Zip: _____

Documentation Needed to Verify Eligibility

- Photos, foundation blueprints, or engineering plans for new construction or expansion projects, identifying the physical location and square footage or bushel capacity of the structures; and
• A worksheet containing the following details for costs being claimed: Invoice date, invoice number, vendor name, cost of item before sales tax, detailed description of the item, and physical location of the facility for which the costs were incurred;
• Copies of purchase invoices for the costs claimed on the worksheet; and
• Proof of payment of sales or use tax corresponding to the invoices provided.

Eligibility Determination

Please review the following to determine eligibility for the Warehouse Tax Incentive. If ineligibility is determined at any point while completing this application, it is not necessary to proceed any further. If you have questions regarding this application, please call (360) 902-7137.

Applicants for the remittance are not eligible under any of the following circumstances:

- The warehouse is a distribution center at which retail sales occur.
• The warehouse is part of a manufacturing operation.
• The construction activities consist solely of renovation, remodeling or repair.
• The wholesale business applying for the remittance is classified as a farmer who makes exempt sales under RCW 82.04.330.
• The warehouse, grain elevator, or material-handling equipment and racking equipment is receiving or will receive an exemption, credit, or deferral under the following statutes:
Chapter 82.60 RCW - Tax Deferrals for Investment Projects in Distressed Areas
Chapter 82.61 RCW - Tax Deferrals for Manufacturing, Research and Development Projects
Chapter 82.62 RCW - Tax Credits for Eligible Business Projects
Chapter 82.63 RCW - Tax Deferrals for High Technology Businesses
RCW 82.08.02565 - Sales Tax Exemption of Manufacturing, Research and Development Machinery and Equipment
RCW 82.12.02565 - Use Tax Exemption of Manufacturing, Research and Development Machinery and Equipment
• The construction started before May 20, 1997.
• The machinery and equipment were purchased before May 20, 1997.

Please answer the following questions to determine if your warehouse or grain elevator qualifies for the remittance. Eligibility needs to be determined for each warehouse or grain elevator.

1. Do you own a warehouse or grain elevator and lease it?
[] Yes (Proceed to question a) [] No (Proceed to question 2)
a. Is the warehouse or grain elevator and the material-handling and racking equipment owned exclusively by the same person or business?
[] Yes (Proceed to question 2) [] No (Proceed to question b)
b. Is there a written contract that agrees to pass the economic benefit of the remittance to the lessee of the warehouse or grain elevator in the form of reduced rent payments?
[] Yes (Proceed to question 2) [] No (You are not eligible for the remittance.)

2. Is the business applying for the remittance or the lessee included in one or more of the following categories? If yes, please check the appropriate box(es). **If no, you are not eligible for the 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.
- Retail business that owns or operates a distribution center.

3. Is the structure(s) for which the remittance application is being made included in one or more of the following categories? If yes, please check the appropriate box(es). **If no, you are not eligible for the remittance.**

- A warehouse that stores finished goods for sale.
- A grain elevator.
- Retail distribution center that stores its own finished goods.

4. 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 for the remittance.**

5. Construction Remittance Eligibility

Does the size of the structure meet the square footage or bushel storage requirements listed below? If yes, please check the appropriate box. **If no, you are not eligible for the remittance for construction activity.** (The table below is provided for each structure. The structure numbers below correspond with the structure numbers on each of the following pages.)

	<u>Structure 1</u>	<u>Structure 2</u>	<u>Structure 3</u>
a) The new warehouse has 200,000 square feet or more, dedicated to the storage of qualifying finished goods. Refer to page 3, number I, to provide detail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) The expansion to an existing warehouse adds 200,000 square feet or more, dedicated to the storage of qualifying finished goods. Refer to page 3, number II, to provide detail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) The new grain elevator contains 1 million bushels or more of storage. Refer to page 4, number I or II, to provide detail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) The expansion to an existing grain elevator adds 1 million bushels or more of storage. Refer to page 5, number I or II to provide detail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6. Equipment Eligibility

Will the material-handling and racking equipment be installed in one or more of the structures listed below?

If yes, please check the appropriate box. **If no, you are not eligible for the remittance for equipment purchases.** (The table below is provided for each structure. The structure numbers below correspond with the structure numbers on each of the following pages.)

	<u>Structure 1</u>	<u>Structure 2</u>	<u>Structure 3</u>
a) A new or existing warehouse that has 200,000 square feet or more, dedicated to the storage of qualifying finished goods. Refer to page 6, number I, to provide detail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) An expansion resulting in a warehouse of 200,000 square feet or more, dedicated to the storage of qualifying finished goods. Refer to page 6, number I, to provide detail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c) A new or existing grain elevator that has 1 million bushels or more of storage. Refer to page 6, number II, to provide detail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d) An expansion resulting in 1 million bushels or more of storage to an existing grain elevator. Refer to page 6, number II, to provide detail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

A. Remittance Eligibility Detail for Warehouse Construction

Please provide information in the table below on the warehouse construction activity for which the business is claiming a remittance. Please list each construction activity separately. If necessary, attach additional sheets to list construction activity.

(A) Warehouse Construction Location	(B) Construction Start Date (mm/dd/yy)	(C) Completed Size (square feet)	(D) Total Eligible Costs (Not including retail sales or use tax.)	(E) Remittance Equals 100% of State Retail Sales and/or Use Tax Paid (Multiply column D by .065 and enter the amount in column E.)
(I) New Warehouse Construction				
Structure 1				
_____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$
Structure 2				
_____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$
Structure 3				
_____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$
(II) An Expansion to an Existing Warehouse		Expansion Size	↓	↓
Structure 1				
_____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$
Structure 2				
_____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$
Structure 3				
_____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$
Total Warehouse Construction Remittance				
<i>(Total column E. Enter the total from column E in box 1 of the summary table on page 7.)</i>				\$

B. Remittance Eligibility Detail for New Grain Elevator Construction

Please provide information in the table below on the new grain elevator construction activity for which the business is claiming a remittance. Please list each construction activity separately. If necessary, attach additional sheets to list construction activity.

(A) Grain Elevator Construction Location	(B) Construction Start Date (mm/dd/yy)	(C) Size (No. of bushels)	(D) Total Eligible Costs (Not including retail sales or use tax.)	(E) State Retail Sales and/or Use Tax Paid (Multiply column D by .065 and enter the amount in column E.)	(F) Remittance on 100% of State Retail Sales/Use Tax. (Enter amount from column E in column F.)	(G) Remittance on 50% of State Retail Sales/Use Tax. (Multiply amount from column E by .50 and enter the amount in column G.)
(I) New Grain Elevator-1 Million but less than 2 Million Bushels						
Structure 1					Not Eligible for 100% Remittance	
Street Address			\$	\$		\$
City State Zip						
Structure 2						\$
Street Address			\$	\$		\$
City State Zip						
Structure 3						\$
Street Address			\$	\$		\$
City State Zip						
(II) New Grain Elevator-2 Million Bushels or More						
Structure 1			↓	↓		↓
Street Address			\$	\$	\$	Not Eligible for 50% Reimbursement
City State Zip						
Structure 2					\$	
Street Address			\$	\$	\$	
City State Zip						
Structure 3					\$	
Street Address			\$	\$	\$	
City State Zip						
Total New Grain Elevator Construction Remittance <i>(Total columns F and G. Add the total amounts from column F and G. Enter this amount in box 2 of the summary table on page 7.)</i>					\$	

C. Remittance Eligibility Detail for Grain Elevator Expansion Construction

Please provide information in the table below on the grain elevator expansion construction activity for which the business is claiming a remittance. Please list each construction activity separately. If necessary, attach additional sheets to list construction activity.

(A) Grain Elevator Construction Location	(B) Start Date (mm/dd/yy)	(C) Expansion Size (No. of bushels)	(D) Total Eligible Costs (Not including retail sales or use tax.)	(E) State Retail Sales and/or Use Tax Paid (Multiply column D by .065 and enter the amount in column E.)	(F) Remittance on 100% of State Retail Sales/Use Tax. (Enter amount from column E in column F.)	(G) Remittance on 50% of State Retail Sales/Use Tax. (Multiply amount from column E by .50 and enter the amount in column G.)
(I) Expansion of an Existing Grain Elevator of 1 Million but less than 2 Million Bushels						
Structure 1 _____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$	Not Eligible for 100% Remittance	\$
Structure 2 _____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$		\$
Structure 3 _____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$		\$
(II) Expansion of an Existing Grain Elevator of 2 Million Bushels or More			↓	↓		↓
Structure 1 _____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$	Not Eligible for 50% Reimbursement	
Structure 2 _____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$		\$
Structure 3 _____ <i>Street Address</i> _____ <i>City State Zip</i>			\$	\$		\$
Total Grain Elevator Expansion Construction Remittance <i>(Total columns F and G. Add the total amounts from columns F and G. Enter this amount in box 3 of the summary table on page 7.)</i>					\$	\$

D. Remittance Eligibility Detail for Material-Handling and Racking Equipment

Please provide information in the table below for the warehouse or grain elevator material-handling and racking equipment for which the business is claiming a remittance. Provide information for each warehouse or grain elevator. (Provide information on construction on pages 3 through 5 of this application.)

(I) Warehouse (A) <u>Installation Location</u>	(B) Size <i>(square feet)</i>	(C) Total Costs of Eligible Material-Handling Equipment <i>(Not including retail sales/use tax.)</i>	(D) State Retail Sales/Use Tax Paid <i>(Multiply column C by .065 and enter amount in column D.)</i>	(E) Remittance on 50% of State Retail Sales/Use Tax <i>(Multiply the amount in column D by .50 and enter the amount in column E.)</i>
Structure 1 Street Address _____ City _____ State _____ Zip _____		\$	\$	\$
Structure 2 Street Address _____ City _____ State _____ Zip _____		\$	\$	\$
Structure 3 Street Address _____ City _____ State _____ Zip _____		\$	\$	\$
(II) Grain Elevator	<i>(bushels)</i>			
Structure 1 Street Address _____ City _____ State _____ Zip _____		\$	\$	\$
Structure 2 Street Address _____ City _____ State _____ Zip _____		\$	\$	\$
Structure 3 Street Address _____ City _____ State _____ Zip _____		\$	\$	\$
Total Material-Handling and Racking Equipment Remittance <i>(Total column E. Enter the amount from column E in box 4 of the summary table on page 7.)</i>				\$

Summary Table of Total Remittance Requested

(To calculate the total remittance, please complete the following table.)

Type of Remittance	Remittance Amount
1. Total Warehouse Construction <i>(Enter total from page 3, column E.)</i>	\$
2. Total New Grain Elevator Construction <i>(Add columns F and G on page 4. Enter the total amount.)</i>	\$
3. Total Grain Elevator Expansion Construction <i>(Add columns F and G on page 5. Enter the total amount.)</i>	\$
4. Total Material-Handling and Racking Equipment <i>(Enter total from page 6, column E.)</i>	\$
Total Remittance Requested	\$

I, _____, certify that the information I provided is correct.
Name of Applicant (Please Print)

Signature of Applicant

Title

Telephone Number

Date Signed

Please send your completed application and documents needed to verify eligibility to:

State of Washington
 Department of Revenue
 ATTN: Reseller Permit Team
 PO BOX 47476
 Olympia WA 98504-7476

Send all documents electronically in order to expedite the refund process.

To send documents electronically, log in to your My Account homepage on the Department’s website at dor.wa.gov. If you don’t already have a login ID and password, click on “Register Now”. Once you’re logged in, click on “E-mail & notices”, then “Secure e-mail”. Click on the “New” icon, then select “Refund Requests” as the topic, and then type “Warehouse Tax Incentive Refund” in the subject line. You can attach documents to the message just as you would using standard email. You may attach up to 10 files per message. Once you click “Send”, you will receive confirmation that your message has been sent.

If you need assistance completing the application, please call (360) 902-7137.