

Wineries Request for Refund of Manufacturing/Wholesaling B&O Tax

To request a refund from the reclassification of income from the *manufacturing/wholesaling B&O tax classification*, complete and send this form to the Department of Revenue at the address noted above. Incomplete forms may delay your refund request. If you have any questions, please call 360-705-6705.

Date _____

Company Name _____

Account ID _____

Mailing Address _____

Contact Person _____

City, State, Zip _____

Phone Number _____

- ▶ **Directions:** Wineries may use the spreadsheet below to request a refund for producing wine from processing fresh fruit (grapes). In the table below, list your refund request by each calendar year.

Tax Periods	Tax Classification Reported Under	Taxable Amount Reported	Tax Paid @ .00484 (A)	Tax Due @ .00138 (B)	Difference to be Refunded (A-B)
Calendar Year 2003	Manufacturing/Wholesaling	\$	\$	\$	\$
Calendar Year 2004	Manufacturing/ Wholesaling	\$	\$	\$	\$
January 2005 – June 2005	Manufacturing/ Wholesaling	\$	\$	\$	\$
Tax Periods	Tax Classification Reported Under	Taxable Amount Reported	Tax Paid @ .00484 (A)	Tax Due (B)	Difference to be Refunded (A-B)
July 2005 – December 2005	Manufacturing/ Wholesaling	\$	\$	\$.00	\$
Calendar Year 2006	Manufacturing/ Wholesaling	\$	\$	\$.00	\$
January 2007 – Current Year 2007	Manufacturing/ Wholesaling	\$	\$	\$.00	\$

▶ **Please make additional copies of this form as needed.**

Grand Total \$

*** Annual Tax Performance Report:** Wineries qualifying for a B&O tax refund because of the tax preference for fresh fruit processing will need to file an annual tax performance report for each year they claim the tax preference for fresh fruit processing. The due date for such filings for previous years will be extended to allow for the Department's change in policy with regard to this issue. For the future tax periods, wineries claiming this preference will be required to electronically file all excise tax returns, reports, and any other forms and information required.

For tax assistance, visit <http://dor.wa.gov> or call 360-705-6705. 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.