

WASHINGTON STATE DEPARTMENT OF REVENUE

SPECIAL NOTICE

For further information contact:
Telephone Information Center
1-800-647-7706 or (360) 486-2345

Alternate Formats (360) 486-2342
Teletype 1-800-451-7985

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Firewood Sellers

If you sell firewood, you have certain tax responsibilities of which you may not be aware. Selling firewood to consumers is a retail business activity and, like most other business activities, it is taxable under Washington State law.

Most importantly, you must collect sales tax from your customers and turn it over to the state. In order to do this, you must register with the Department of Revenue.

You may also be liable for business and occupation tax, which is a tax on gross income from business activities. However, if your only business income is from selling firewood and the annual income is less than about \$84,000, you will not actually owe any business and occupation tax. This is because of a credit available to small businesses.

You may obtain applications for registering with the Department of Revenue and further information about your tax obligations by calling 1-800-647-7706. You may also visit the Department's web site at <http://dor.wa.gov> or any of the Department of Revenue's field offices for assistance.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.

