

# Leasehold Excise Tax Return Federal Permit or Lease

**Show Changes in Address or Ownership**

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## INSTRUCTIONS

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| <ol style="list-style-type: none"> <li>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 to local government bodies for payment of services 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.</li> <li>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.</li> <li>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.</li> </ol> | <ol style="list-style-type: none"> <li>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.</li> <li>5. Leasehold Excise Tax returns are due 15 days after the permit or lease fee is due to the Forest Service or lessor.           <ul style="list-style-type: none"> <li>▪ If payment is made 30 days after the due date please include a 5% delinquent penalty.</li> <li>▪ If payment is made 60 days after the due date please include a 15% delinquent penalty.</li> <li>▪ If payment is made 90 days after the due date please include a 25% delinquent penalty.</li> </ul> </li> <li>6. Attach remittance made payable to the Washington State Department of Revenue.</li> <li>7. Sign and date page 1.</li> <li>8. Should you have questions regarding your tax liability, please call the Department of Revenue at <b>(360) 570-3247</b>.</li> </ol> |
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(1) TAX CODE AREA**	(2) LOCATION CODE (ON BACK)	(3) TAXABLE RENT DUE	(4) TOTAL TAX DUE (.1284 X TAXABLE RENT)
▶ Signature _____  ▶ Phone Number (    )                      Date    /    /			<b>Total Tax Due</b> <b>* Add Penalty, if Applicable</b> <b>Total Payment Enclosed</b>

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. 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.

## General Information on Leasehold Excise Tax

The following is a brief explanation discussing the more important provisions of (RCW 82.29.A). For the exact statutory language and precise definition of terms, refer to the law itself, which can be obtained by visiting our website at <http://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 or lessee of a public owner.
- b. Interests 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.

# Leasehold Excise Tax Return Federal Permit or Lease

**Keep This as Your Copy**

**Show Changes in Address or Ownership**

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- 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.
- 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.
- 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.
- 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.
- Attach remittance made payable to the Washington State Department of Revenue.
- Sign and date page 1.
- Should you have questions regarding your tax liability, please call the Department of Revenue at **(360) 570-3247**.

(1) TAX CODE AREA**	(2) LOCATION CODE (ON BACK)	(3) TAXABLE RENT DUE	(4) TOTAL TAX DUE (.1284 X TAXABLE RENT)
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**WASHINGTON STATE DEPARTMENT OF REVENUE**  
**Location Codes**

<b>ADAMS COUNTY</b>	<b>Code</b>	<b>GRANT COUNTY (cont.)</b>	<b>Code</b>	<b>KITSAP COUNTY (cont.)</b>	<b>Code</b>	<b>PIERCE COUNTY (cont.)</b>	<b>Code</b>	<b>SPOKANE CO. (cont.)</b>	<b>Code</b>
Unincorporated Areas	0100	George	1304	Bainbridge Island	1804	Carbonado	2703	Waverly	3211
Hatton	0101	Grand Coulee	1305	Bremerton	1801	DuPont	2704	<b>STEVENS COUNTY</b>	
Lind	0102	Hartline	1306	Port Orchard	1802	Eatonville	2705	Unincorporated Areas	3300
Othello	0103	Krupp	1307	Poulsbo	1803	Edgewood	2720	Chewelah	3301
Ritzville	0104	Mattawa	1308	<b>KITTITAS COUNTY</b>		Fife	2706	Colville	3302
Washtucna	0105	Moses Lake	1309	Unincorporated Areas	1900	Fircrest	2707	Kettle Falls	3303
<b>ASOTIN COUNTY</b>		Quincy	1310	Cle Elum	1901	Gig Harbor	2708	Marcus	3304
Unincorporated Areas	0200	Royal City	1311	Ellensburg	1902	Lakewood	2721	Northport	3305
Asotin (City)	0201	Soap Lake	1312	Kittitas (City)	1903	Milton/Pierce	2709	Springdale	3306
Clarkston	0202	Warden	1313	Roslyn	1904	Orting	2710	<b>THURSTON COUNTY</b>	
<b>BENTON COUNTY</b>		Wilson Creek	1315	South Cle Elum	1905	Pacific/Pierce	2723	Unincorporated Areas	3400
Unincorporated Areas	0300	<b>GRAYS HARBOR CO.</b>		<b>KLICKITAT COUNTY</b>		Puyallup	2711	Bucoda	3401
Benton City	0301	Unincorporated Areas	1400	Unincorporated Areas	2000	Roy	2712	Lacey	3402
Kennewick	0302	Aberdeen	1401	Bingen	2001	Ruston	2713	Olympia	3403
Prosser	0303	Cosmopolis	1402	Goldendale	2002	South Prairie	2714	Rainier	3404
Richland	0304	Elma	1403	White Salmon	2003	Steilacoom	2715	Tenino	3405
West Richland	0305	Hoquiam	1404	<b>LEWIS COUNTY</b>		Sumner	2716	Tumwater	3406
<b>CHELAN COUNTY</b>		McCleary	1405	Unincorporated Areas	2100	Tacoma	2717	Yelm	3407
Unincorporated Areas	0400	Montesano	1406	Centralia	2101	University Place	2719	<b>WAHAKIUM COUNTY</b>	
Cashmere	0401	Oakville	1407	Chehalis	2102	Wilkeson	2718	Unincorporated Areas	3500
Chelan (City)	0402	Ocean Shores	1409	Morton	2103	<b>SAN JUAN COUNTY</b>		Cathlamet	3501
Entiat	0403	Westport	1408	Mossyrock	2104	Unincorporated Areas	2800	<b>WALLA WALLA CO.</b>	
Leavenworth	0404	<b>ISLAND COUNTY</b>		Napavine	2105	Fiday Harbor	2801	Unincorporated Areas	3600
Wenatchee	0405	Unincorporated Areas	1500	Pe Ell	2106	<b>SKAGIT COUNTY</b>		Unincorporated PTBA	3636
<b>CLALLAM COUNTY</b>		Coupeville	1501	Toledo	2107	Unincorporated Areas	2900	College Place	3601
Unincorporated Areas	0500	Langley	1502	Vadar	2108	Anacortes	2901	Prescott	3602
Forks	0501	Oak Harbor	1503	Winlock	2109	Burlington	2902	Waitsburg	3603
Port Angeles	0502	<b>JEFFERSON COUNTY</b>		<b>LINCOLN COUNTY</b>		Concrete	2903	Walla Walla (City)	3604
Sequim	0503	Unincorporated Areas	1600	Unincorporated Areas	2200	Hamilton	2904	<b>WHATCOM COUNTY</b>	
<b>CLARK COUNTY</b>		Port Townsend	1601	Almira	2201	La Conner	2905	Unincorporated Areas	3700
Unincorporated Areas	0600	<b>KING COUNTY</b>		Creston	2202	Lyman	2906	Bellingham	3701
Battle Ground	0601	Unincorporated Areas	1700	Davenport	2203	Mount Vernon	2907	Blaine	3702
Camas	0602	Algona	1701	Harrington	2204	Sedro Woolley	2908	Everson	3703
La Center	0603	Auburn/King	1702	Odessa	2205	<b>SKAMANIA COUNTY</b>		Ferndale	3704
Ridgefield	0604	Beaux Arts Village	1703	Reardan	2206	Unincorporated Areas	3000	Lynden	3705
Vancouver	0605	Bellevue	1704	Sprague	2207	North Bonneville	3001	Nooksack	3706
Washougal	0606	Black Diamond	1705	Wilbur	2208	Stevenson	3002	Sumas	3707
Yacolt	0607	Bothell/King	1706	<b>MASON COUNTY</b>		<b>SNOHOMISH COUNTY</b>		<b>WHITMAN COUNTY</b>	
<b>COLUMBIA COUNTY</b>		Burien	1734	Unincorporated Areas	2300	Unincorporated Areas	3100	Unincorporated Areas	3800
Unincorporated Areas	0700	Carnation	1707	Shelton	2301	Arlington	3101	Albion	3801
Dayton	0701	Clyde Hill	1708	<b>OKANOGAN COUNTY</b>		Bothell/Snohomish	3120	Colfax	3802
Starbuck	0702	Covington	1712	Unincorporated Areas	2400	Brier	3102	Colton	3803
<b>COWLITZ COUNTY</b>		Des Moines	1709	Brewster	2401	Darrington	3103	Endicott	3804
Unincorporated Areas	0800	Duvall	1710	Brewster	2401	Edmonds	3104	Farmington	3805
Castle Rock	0801	Enumclaw	1711	Conconully	2402	Everett	3105	Garfield	3806
Kalama	0802	Federal Way	1732	Coulee Dam	2403	Gold Bar	3106	La Crosse	3807
Kelso	0803	Hunts Point	1713	Elmer City	2404	Granite Falls	3107	Lamont	3808
Longview	0804	Issaquah	1714	Nespelem	2405	Index	3108	Malden	3809
Woodland	0805	Kenmore	1738	Okanogan (City)	2406	Lake Stevens	3109	Oakesdale	3810
<b>DOUGLAS COUNTY</b>		Kent	1715	Omak	2407	Lynnwood	3110	Oakouse	3811
Unincorporated Areas	0900	Kirkland	1716	Oroville	2408	Marysville	3111	Pullman	3812
Bridgeport	0901	Lake Forest Park	1717	Pateros	2409	Mill Creek	3119	Rosalia	3813
East Wenatchee	0902	Maple Valley	1720	Riverside	2410	Monroe	3112	St. John	3814
Mansfield	0903	Medina	1718	Tonasket	2411	Mountlake Terrace	3113	Tekoa	3815
Rock Island	0904	Mercer Island	1719	Twisp	2412	Mukilteo	3114	Uniontown	3816
Waterville	0905	Milton/King	1731	Winthrop	2413	Snohomish (City)	3115	<b>YAKIMA COUNTY</b>	
<b>FERRY COUNTY</b>		Newcastle	1736	<b>PACIFIC COUNTY</b>		Stanwood	3116	Unincorporated Areas	3900
Unincorporated Areas	1000	North Bend	1722	Unincorporated Areas	2500	Sultan	3117	Grandview	3901
Republic	1001	Normandy Park	1721	Ilwaco	2501	Woodway	3118	Granger	3902
<b>FRANKLIN COUNTY</b>		Pacific/King	1723	Long Beach	2502	<b>SPOKANE COUNTY</b>		Harrah	3903
Unincorporated Areas	1100	Redmond	1724	Raymond	2503	Unincorporated Areas	3200	Mabton	3904
Connell	1101	Renton	1725	South Bend	2504	Airway Heights	3201	Moxee City	3905
Kahlotus	1102	Sammamish	1739	<b>PEND OREILLE CO.</b>		Cheney	3202	Naches	3906
Mesa	1103	Sea-Tac	1733	Unincorporated Areas	2600	Deer Park	3203	Selah	3907
Pasco	1104	Seattle	1726	Cusick	2601	Fairfield	3204	Sunnyside	3908
<b>GARFIELD COUNTY</b>		Shoreline	1737	Ione	2602	Latah	3205	Tieton	3909
Unincorporated Areas	1200	Skykomish	1727	Metaline	2603	Liberty Lake	3212	Toppenish	3910
Pomeroy	1201	Snoqualmie	1728	Metaline Falls	2604	Medical Lake	3206	Union Gap	3911
<b>GRANT COUNTY</b>		Tukwila	1729	Newport	2605	Millwood	3207	Wapato	3912
Unincorporated Areas	1300	Woodinville	1735	<b>PIERCE COUNTY</b>		Rockford	3208	Yakima (City)	3913
Coulee City	1301	Yarrow Point	1730	Unincorporated Areas	2700	Spangle	3209	Zillah	3914
Electric City	1302	<b>KITSAP COUNTY</b>		Auburn/Pierce	2724	Spokane (City)	3210		
Ephrata	1303	Unincorporated Areas	1800	Bonney Lake	2701	Spokane Valley	3213		
				Buckley	2702				

*Unincorporated Areas are locations outside incorporated limits.*