

# Warehouse tax incentive for new warehouse construction and material-handling and racking equipment

Quarter/year \_\_\_\_\_ You may only submit one application per quarter.

## Your information

UBI number or account ID \_\_\_\_\_

Name \_\_\_\_\_

Business name \_\_\_\_\_

Mailing address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Representative name \_\_\_\_\_  CTIA

Contact preference  Phone \_\_\_\_\_  My DOR (secure) login \_\_\_\_\_

## Eligibility

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

1. Do you own a warehouse and lease it?

- Yes  No (skip to question 4)

2. Is the warehouse and the material-handling and racking equipment owned exclusively by the same person or business?

- Yes (skip to question 4)  No

3. Is there a written contract that agrees to pass the economic benefit of the remittance to the lessee of the warehouse in the form of reduced rent payments?

- Yes  No **If no, you are not eligible**

4. Select the categories that apply to the business or tenant applying for remittance.

- wholesale business that owns or operates a warehouse  
 third party warehouse business that owns or operates a warehouse  
 retail business that owns and operates a distribution center

**If none, you are not eligible**

*Note: A retail distribution center does not qualify if it is used to fulfill orders directly to customers. For example, a distribution center that fulfills online orders would not qualify.*

5. Select the categories that apply to the structure(s) applying for remittance.

- warehouse that stores finished goods for sale
- retail distribution center that stores its own finished goods

**If none, you are not eligible**

6. Have you paid the retail sales and/or use tax on the construction or material-handling and racking equipment in the calendar quarter for which you are applying for the remittance?

- Yes
- No **If no, you are not eligible**

### Warehouse construction

Please provide information in the tables below on the warehouse construction you are claiming.  
List each location separately. Attach additional sheets if necessary.

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
Warehouse construction location	Construction start date (mm/dd/yy)	Size (square feet)	Total eligible costs (not including retail sales or use tax)	State retail sales and/or use tax paid (multiply column D by .065 and enter the amount in column E)	Remittance on 100% of state retail sales/use tax for construction (enter amount from column E in column F)
<b>New warehouse construction &gt; 200,000 square feet</b>					
WA structure 1 address:					
WA structure 2 address:					
WA structure 3 address:					
<b>Total new warehouse construction remittance</b> (Enter total in box 1 of the summary)					

## Material- handling and racking equipment

Please provide information in the tables below on the material-handling and racking equipment you are claiming.  
List each location separately. Attach additional sheets if necessary.

<b><u>A</u></b> Installation location	<b><u>B</u></b> Size (square feet)	<b><u>C</u></b> Total costs of eligible material-handling equipment (not including retail sales/ use tax)	<b><u>D</u></b> State retail sales/ use tax paid (multiply column C by <b>.065</b> and enter amount in column D)	<b><u>E</u></b> Remittance on 50% of state retail sales/use tax. (Multiply amount from column D by <b>.50</b> and enter the amount in column E)
<b>Warehouse</b>				
WA structure 1 address:				
WA structure 2 address:				
WA structure 3 address:				
<b>Total material-handling and racking equipment remittance</b> (Total columns E and enter this amount in box 2 of the summary)				

### Summary

Type of remittance	Remittance amount
1. Total warehouse construction	
2. Total material-handling and racking equipment	
<b>Total remittance requested</b>	

## Certification

By signing this application, you agree that you are fully aware of the legal penalties for fraud and tax evasion.

Name (please print) \_\_\_\_\_

Signature \_\_\_\_\_

Title \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

## Additional items required\*

Submit the following items with your application:

- electronic spreadsheet ([template](#))
- purchase invoices
- proof of invoice payment showing sales or use tax paid  
(checks, bank statements, receipts, or certification of use/deferred sales tax paid)
- new certification applications must include building permit and blueprints (with first application only)

\*If an application doesn't have all required items, the refund may be delayed.

## How to submit your application

### Electronically

To send the documents electronically:

1. Log in to your My DOR account at [dor.wa.gov](http://dor.wa.gov).
2. On the services page, click **get started**.
3. From the home page, select the **excise tax account**.
4. From the **I want to menu**, select **send a message**.
5. Select the message type, "**Warehouse tax incentive application**."
6. Add your message and attach the required documentation.
7. Click **submit**.

### Questions

- Call 360-705-6217
- For assistance or to request this document in an alternate format, please call 360-705-6705.  
Teletype (TTY) users may use the Washington Relay Service by calling 711.