

SPECIAL NOTICE

January 31, 2006

For further information contact:
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Personal Chefs

We recently clarified the definition of “prepared food.” It is no longer tied to having a food handler’s permit.

“Prepared food” is:

- Served with utensils, or
- Served in a heated state, or
- Sold after combining or mixing food ingredients to produce a single item. (See note below for exceptions for combining or mixing food ingredients.)

Under the new definition, *personal chefs who prepare food must collect retail sales tax and pay business and occupation tax under the Retailing classification on their income.*

Personal chefs are independent persons (not employees) that prepare and serve food in private homes for consumption by household members and their guests. Occasionally, personal chefs prepare meals for social events, such as dinner parties, cocktail parties, engagement parties, weddings, and receptions. Some personal chefs also shop for groceries, purchase beverages, hire service people, rent equipment, and order flowers for events.

The new definition for prepared food and resulting tax application supercedes all past rulings or determinations to the extent they provide a different tax application.

NOTE: Retail sales tax applies to **sales of meals by personal chefs (when the chef provides the meal ingredients)** prepared and frozen or refrigerated for later consumption unless the meals (at the time of freezing or refrigerating) contain **raw** eggs, fish, meat, or poultry that the Food and Drug Administration recommends be cooked by the consumer to prevent food borne illness.

For more information, refer to our Special Notice “*Prepared Food*” Tax Changes, found on our web site at <http://dor.wa.gov>. Click on *Special Notices* under Quick Clicks, and then click on *Food and Food Ingredients*.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.