



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

MARCH 2, 2012

Failure to File Annual Tax Incentive Survey Results in Loss of Tax Incentive

Introduction

This notice is to inform businesses of the tax implications resulting from failing to file an annual tax incentive survey after claiming one of the following tax incentive exemptions:

- Fruit and Vegetable Processors ([RCW 82.04.4266](#))
- Dairy Product Processors ([RCW 82.04.4268](#))
- Seafood Product Processors ([RCW 82.04.4269](#))

Annual survey required

The above tax exemptions require an annual tax incentive survey. The survey must be filed for each year the exemption is claimed. ([RCW 82.32.585](#)).

If you do not file the survey by the due date (see below), your business will lose the benefit of the exemption even though the business may otherwise qualify for it.

Failure to file the annual survey

2010: If you claimed one of these exemptions on your tax return during 2010 your survey was due by April 30, 2011. If you did not file your survey by then, you will be taxed under the manufacturing B&O tax classification at the rate of .00138 for the period January 1, 2010 through June 9, 2010 and .00484 for the remainder of 2010.

2011: If you claimed one of these tax exemptions during 2011, your survey is due by April 30, 2012. If you do not file the survey on time, the tax rate of .00484 will apply.

2012: *These exemptions expire June 30, 2012.* If you claim one of these tax exemptions through June 30, 2012, your annual survey is due by April 30, 2013. If you do not file the survey on time, the tax rate of .00484 will apply.

How to file your survey

To file your survey, go to our website at [dor.wa.gov](#) and login. If you don't have an online account with Revenue, click on *Register Now* and follow the prompts. Once you're logged in, click on *Credits & Tax Incentives*, then *File Tax Incentive Report/Survey* and complete the survey.

If you need help logging in, call us 1-877-345-3353 or (360) 902-7079.

For more information

Go to our website at [dor.wa.gov](#), select *Find a law or rule* and then *Special notices*. Scroll to the relevant notice (Fruit and Vegetable Processors, Dairy Products, or Seafood Products).

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P.O. BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 1-800-647-7706 | [HTTP://DOR.WA.GOV](http://DOR.WA.GOV)

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

**If you have
questions about
this notice**

Contact the Department's Telephone Information Center at 1-800-647-7706.