



Washington State Liquor Control Board

Frequently Asked Questions: Taxes and Fees

February 3, 2012

- 1. How much will I (distributor, distiller or retail licensee) owe the State?**
 - A. That is dependent on your license type and who you sell to, please refer to [Price Calculator](#) on the WSLCB website to determine when fees and/or taxes apply. Each tab identifies first who is selling, with the columns across the top addressing who they are selling to.

- 2. Under what circumstances, are the distributor and/or retail licensee fees applied?**
 - A. Please refer to the [Price Calculator](#) on the WSLCB website.

- 3. When are taxes calculated into the price of a spirits bottle?**
 - A. After the "Listing Price" has been set (Listing Price = Cost of Goods Sold + Sellers Markup)

- 4. What are the spirit fee and tax calculations based on?**
 - A. Spirit fees are based on Gross Sales. Taxes are based on the Listing Price.

- 5. Who is responsible for paying the difference between \$150 million and the actual receipts of spirits distributor license fees (as of May 31, 2013)?**
 - A. Any entity licensed as a Spirits Distributor in the State of Washington.