



## Questions & Answers regarding Annual Filing for Wineries

**Please note:** If you are filing **Annually** (either manually or utilizing the On-Line Reporting/Payment System) complete all unreported activity for the calendar year on the December report.

**Manual Filers** mark **Annual** in the Month Field.

**On-Line Filers** complete all activity on the December report. All other reports will not be accessible.

**Q) If I've requested annual filing and have been approved do I need to request annual filing again for future years considering that I still qualify?**

**A)** No, you do not need to contact us as long as your total taxable sales of wine in Washington State do not exceed 6,000 gallons the prior calendar year. You will continue to default to annual filing unless you notify us to change to monthly filing during January of any given year.

**Q) What if I chose to annual file and my total taxable sales exceed 6,000 gallons at some point during the calendar year? Should I start filing monthly going forward?**

**A)** Frequency changes can only be made in January of each year **once initiated**, even if your total taxable sales in Washington go over 6,000 gallons during the calendar year. You must notify the LCB in writing of the reporting change and submit January monthly report postmarked no later than February 20<sup>th</sup> of the following year.

**Q) What is the last date that I can request annual filing if I've been filing monthly?**

**A)** You must notify the LCB that you wish to annual file no later than **February 20<sup>th</sup> of any given year**. You must have all of your monthly reports filed and any tax liability owed paid through December. You must not have had more than 6,000 gallons taxable sales in Washington for the prior year.

**Q) Can I change my mind about my choice of filing frequency during the year?**

**A)** No.

**Q) If I have chosen to file annually and during the year I discontinue my winery privilege when do I have to file my last monthly report?**

**A)** Licensees will be required to file their last report the following month after closing business, postmarked on or before the 20<sup>th</sup>.

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*On-Line Tax Reporting / E-Payment is available for wineries. If you have not yet set up your on-line account, contact staff for your Access Code via e-mail [BeerWineTaxes@lcb.wa.gov](mailto:BeerWineTaxes@lcb.wa.gov) or at (360) 664-1721.*