



## Questions & Answers regarding Annual Filing for Wineries

**Please note:** If approved to file annually, submit all unreported activity for the calendar year on the December report.

- Excel Form: Please enter “ANNUAL” in the month field.
- Online: Please enter all activity on the December report.

### Q) What is the last date that I can request annual filing?

A) Requests to file annually must be submitted no later than **February 20th**, and all reports for the prior year must be filed and paid. Taxable sales in Washington cannot exceed 6,000 gallons for the prior year.

New licensees have 30 days after license issuance to request annual filing per [WAC 314-19-015\(2\)\(b\)](#). LCB will allow up to the due date of your first report to submit your request.

### Q) If I have requested annual filing and been approved, do I need to request annual filing again for future years, assuming that I still qualify?

A) No, you do not need to reapply as long as your total taxable sales of wine in Washington State do not exceed 6,000 gallons in the prior calendar year. You will continue to default to annual filing unless you request to change to monthly filing by February 20th.

### Q) Can I change my filing frequency during the year?

A) No, per [WAC 314-19-015\(2\)\(c\)](#), licensees “may only change reporting frequency (to annual filing or off annual filing) at the beginning of a calendar year, effective month must be January.”

### Q) Are non-taxable shipments to WA Distributors included in the 6,000 gallon limit?

A) Yes, shipments to distributors are taxable; the distributor is liable for the tax. Only exports from Washington are excluded from the 6,000 gallon limit.

### Q) What if I file annually and my total taxable sales exceed 6,000 gallons during the calendar year? Should I start filing monthly going forward?

A) No, filing frequency changes occur only in January of each year unless you are newly licensed. If your total taxable sales in Washington exceed 6,000 gallons during the calendar year, you must continue to file annually for the current year. Notify the LCB of your anticipated frequency change and begin filing monthly with the January report in the following year.

### Q) If I file annually and I discontinue my winery privilege, when is my final report due?

A) Per [WAC 314-19-015\(2\)\(e\)](#), licensees are required to file their last report the month following close of business or change of privilege. The report must be filed on or before the 20th.

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*Online reporting is available. Contact staff for your Access Code to set up your account.*