



Washington State Liquor and Cannabis Board

How to Complete the Cannabis Retailer Monthly Sales/Excise Tax Form (LIQ1295)

Publication No. CIB100 - Updated June 2024

The cannabis excise tax is collected on behalf of Washington State by licensed cannabis retailers from buyers. Failure to report your monthly sales and pay the collected cannabis excise tax may result in your license being recommended for “Intent to Suspend” or “Intent to Revoke.”

Important Notes

- Your monthly sales/tax report and payment are to be submitted on or before the tax due date each month to be compliant with LCB.
- You must use LCB’s monthly sales/tax report (LIQ1295) when reporting your sales and collected cannabis excise tax.
- You must use your six-digit license number and trade name to ensure your information is processed without a delay.
- You should review and confirm your report information for your current license number, trade name, report month and year before submitting the report.
- Submitting your report and payment:
 - If paying by ACH, email your report to cannabistaxes@lcb.wa.gov.
 - If mailing your payment, mail early to ensure the U.S. Post Office central processing centers have sufficient time to post your payment on or before the tax due date.

LIQ1295 Monthly Sales/Tax Report

There are two formats for the monthly sales/tax report - an excel form or a fillable PDF. Check the forms on the [LCB website here](#) to verify that you are using the current version of the form.

Below are instructions for filling out the form, split into sections. The process is the same for each type of form. A full screenshot of the form is on page 4 of this document.

Use the tab key to move between cells.

Section 1: License Information

License Number	<input type="text"/>	REPORT MONTH Enter a number between 1 and 12
License Trade Name	<input type="text"/>	<input type="text"/>
Location Address	<input type="text"/>	YEAR
City	<input type="text"/>	<input type="text"/>

Enter your license number, trade name (not corporate name), location address, city, report month and year.

Section 2: Additional Reporting Information

Submitting a revised report (Include original report, point of sale report and explanation) - Enter Yes or No.	
Reporting monthly sales = \$0.00 - Enter Yes or No.	
You no longer own the business and this is the "Final Report" - Enter Yes or No	

Update with Yes or No, if submitting a review report, reporting \$0.00 monthly sales or final report (if you no longer own the business).

Section 3: Sales / Tax Reporting

		TOTALS
CANNABIS PRODUCT SALES (Before Sales and Excise Tax)	1	\$
Less, Total Medical cannabis product sales (enter as a credit or a negative amount). Valid between June 2024 and June 30, 2025	2	
TOTAL CANNABIS PRODUCT SALES (Before Sales and Excise Tax)	3	0.00
RETAILER EXCISE TAX RATE	4	37%
CALCULATED CANNABIS EXCISE TAX DUE (Cell 1.0 less cell 1.1) x cell 2)	5	0.00
ADDITIONAL EXCISE TAX COLLECTED (amount that is more than the calculated in cell 3)	6	
SUBTOTAL (CANNABIS EXCISE TAX)	7	\$ 0.00
Adjustments		
Balance Due from prior period	8	
Approved Credits - Attach LCB's approval email. Enter as - credit / negative number.	9	0.00
Amount to pay (after adjustments)	10	\$ 0.00

- Cell 1: Enter your total cannabis product sales for the month, including returns and discounts.
- Cell 2: Enter your monthly medical cannabis product sales as a credit or negative amount.
- Cell 6: Additional Excise Tax
 - If the collected cannabis excise tax from your point-of-sale system is more than the amount in cell 5, enter the additional amount if you are not able to refund that amount to the buyer.
 - If the collected cannabis excise tax from your point-of-sale system is less than the amount in cell 5, enter \$0.00. It is suggested you review your point-of-sale system to confirm the tax rates are correctly entered.
- Cell 8: Enter a number here only if you are paying an additional amount for your outstanding account balance.
- Cell 9: Enter approved credits as a negative number. You may only record a credit if you received an approval email from the Finance Tax and Fee Cannabis Excise Tax

Supervisor. Attach a copy of the email to your report showing you were approved to take the credit.

Section 4: Signature

Certified True and Correct Under Penalty of Perjury	
Signature of Person Completing Form	
Printed Name	
Date	Telephone No.
E-Mail Address	

Enter the person's name that prepared the form, date, telephone and contact phone number.

Call the Cannabis Tax Unit (360) 664.1789 or email cannabistaxes@lcb.wa.gov if you have questions about completing or submitting this form

Below is a screenshot of the full LIQ1295 form.

Washington State Liquor and Cannabis Board		WASHINGTON CANNABIS RETAILER SALES & EXCISE TAX FORM LIQ-1295																																																			
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<p style="text-align: center;">Reporting and Payment Obligations:</p> <p style="font-size: x-small;">WAC 314-55-089 You must submit a report each month, even if you did not have sales & pay on or before the tax due date. *Reports & tax payments are DUE on the 20TH of the following month (e.g. Reporting May Sales due on June 20th). ** The greater of calculated vs. collected is to be reported and paid if the over-collected amount cannot be refunded to the consumer. Medical compliant product sales that were exempted from the cannabis excise tax.</p> <p style="font-size: x-small;">WAC 315-55-092 A 2% late payment penalty will be assessed each month on unpaid account balances. *Failure to report and pay may result in your license being referred to start the "Intent to Suspend" process.</p> <p style="font-size: x-small;">Licenses that have been suspended for 90 days or more; has two consecutive "Intent to Suspend" notices or have a total of eight or more "Intent to Suspend" notices, may be recommended for "Intent to Revoke".</p>																																																					
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<table border="1" style="width: 100%; border-collapse: collapse; font-size: x-small;"> <thead> <tr> <th colspan="5" style="text-align: left;">WSLCB USE ONLY (Fund 315, Rev code 1-23-30)</th> </tr> <tr> <th style="width: 15%;">Check No</th> <th style="width: 10%;">VL</th> <th style="width: 10%;">Tax System</th> <th colspan="2"></th> </tr> </thead> <tbody> <tr> <td></td> <td>PL</td> <td>Tax System</td> <td colspan="2"></td> </tr> <tr> <td>Check If Late Postmark Date</td> <td>Report</td> <td>Payment</td> <td colspan="2"></td> </tr> <tr> <td>License No</td> <td>0</td> <td>Month</td> <td>0</td> <td>Year</td> </tr> <tr> <td>Location Address</td> <td colspan="2">0</td> <td>City</td> <td>0</td> </tr> <tr> <td>Monthly Sales</td> <td>Less Medical Cannabable Sales</td> <td colspan="3">Total Cannabis Product Sales</td> </tr> <tr> <td></td> <td></td> <td colspan="3"></td> </tr> <tr> <td>Calculated Excise Tax</td> <td>Additional Excise Tax Collected</td> <td>Approved credits</td> <td>Balance Due</td> <td>Total due</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				WSLCB USE ONLY (Fund 315, Rev code 1-23-30)					Check No	VL	Tax System				PL	Tax System			Check If Late Postmark Date	Report	Payment			License No	0	Month	0	Year	Location Address	0		City	0	Monthly Sales	Less Medical Cannabable Sales	Total Cannabis Product Sales								Calculated Excise Tax	Additional Excise Tax Collected	Approved credits	Balance Due	Total due					
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