

Washington State Department of Revenue

Thank you. Your responses have been submitted and your confirmation number is **0-031-380-183**.

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McKerrihan
Accountant



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

B&B MAN CAVES NORTHWEST LLC
C/O PATRICK BOLTE
PO BOX 488
SOAP LAKE WA 98851-0488

December 12, 2022
Letter ID: L0021454867
Account ID: 604-797-229
Account Type: Excise Tax

Check your records for unpaid use tax. Respond by January 25, 2023

Dear taxpayer:

Most repair and maintenance services businesses with locations in Washington owe some use tax. Please review your purchases since January 1, 2019 for possible unpaid use tax.

What you need to do

After reading this message, go to our online Use Tax Response website (dor.wa.gov/taxresponse), then:

1. Enter the 10-digit letter ID located in the upper right area of this letter.
2. Indicate whether or not you owe use tax

By taking the above steps, your account will be cleared whether you owe use tax or not.

If you owe use tax, take the following steps

1. Take one of the following actions:
 - Review goods and services acquired since January 1, 2019 and identify those that were untaxed (See "Tips for finding unpaid use tax" below), **or**
 - Use the chart below to estimate your use tax liability. To use the chart, multiply the Annual Average Value by the number of years to determine the amount you must report for both state and local use tax on your excise tax return.

Annual gross business income	Annual average value of items subject to use tax
Less than \$500,000	\$2,800.00
\$500,000 - \$3,000,000	\$7,200.00
\$3,000,000 - \$50,000,000	\$50,600.00
More than \$50,000,000	\$385,800.00

2. Report and pay the use tax due on your next excise tax return to avoid penalties and interest.

What is use tax?

Use tax is a tax on goods and retail services you use as a consumer that were acquired without paying sales tax. Either sales tax or use tax applies to goods and retail services consumed in Washington.

Tips for finding unpaid use tax

When you check your purchases for unpaid use tax, look for purchases made:

Taxpayer Services
PO Box 47478 Olympia, WA 98504-7478
dor.wa.gov Phone (360) 705-6705 Fax (360) 705-6655