HOW TO APPLY FOR THE MAIN STREET TAX CREDIT

Note: You will receive electronic notification confirming your application within 45 days from the Department of Revenue.

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2. Select your Excise Tax Account hyperlink.

3. Select the “Credits” tab, then “Add Main Street Application”.
4. Find the organization you would like to make a contribution to and enter the amount you would like to donate into the “Contribution Amount” field.

Note: If the credit remaining for your organization is 0.00, you will not be able to contribute to that organization until after April 1st, if the statewide cap has not been met.

On April 1st, eligible main street communities may receive additional contributions if the state wide cap has not been met, based on the following:

- A first-come first-serve basis
- Up to the $133,333.33 individual main street community cap
HOW TO APPLY FOR THE MAIN STREET TAX CREDIT

5. Complete the required information in the Authorization section and submit.

The application must be authorized by the owner, corporate officer, partner other than limited partners, executor, administrator, or the donating business.
HOW TO APPLY FOR THE MAIN STREET TAX CREDIT

6. For your records, print a copy of your application confirmation.

- You must make your total approved contribution to the designated Main Street Organization(s) by November 15 to be eligible to use the credit toward your Business and Occupation (B&O) and/or Public Utility Tax (PUT) liability.
- The credit can only be used on excise tax return(s) due during the following calendar year.
- Please visit the Washington State Department of Archaeology & Historic Preservation’s website for contact information and instructions for making the contribution.

**Important:** Your credit will not carry over to subsequent years and no refund will be granted if B&O tax or PUT liability is not equal to, or greater than, the credit amount approved for use in that year. Additionally, if you do not make the total approved contribution by November 15, you will forfeit all approved credits for the contributions.