**Licensee Discontinuance of Liquor Sales - Disposal and/or Liquidation of Alcoholic Product**

**If you will be discontinuing the use of your liquor license, you are required to notify your Enforcement Officer. Please select an option below and return this document to your Enforcement Officer for approval.**

A licensee that is discontinuing their liquor licensed business activities may sell or dispose of their liquor inventory in one the following manners:

The licensee must first ask the distributor(s) if they will accept a return of liquor products based on their business closure for a refund. While they will normally offer this as a courtesy, they are under no obligation to do so. The distributors will require you to provide proof that you submitted this report to the LCB.

**If the distributor will not take the product back, additional options include:**

|  |  |  |
| --- | --- | --- |
|  | Licensing and Regulation  PO Box 43098  Olympia WA 98504-3098  Phone: 360-664-1600  FAX: 360-753-2710  www.lcb.wa.gov |  |
|  |  | License No. |
|  |  |  |
|  |  | Trade Name |
|  |  |  |
|  |  | UBI Number |

**Sell the inventory during business closeout to customers.** The retailer can competitively price the liquor, even below cost. The 17 percent retail licensing fee, spirits sales and liter taxes must be paid.

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| Anticipated date liquor licensed activities will cease: |
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**Sell the inventory to another off- premises (off-sale) licensee.** Preapproval by a WSLCB Enforcement Officer is required. Both seller and receiver must keep records to document a legal transfer of the inventory. The 17 percent retail licensing fee, spirit sales and liter tax do not apply for sales to off premises licensees, as they will apply when the receiver in turn sells it to their customers.

**Sell the inventory to an on-premise (on-sale) retail licensee**. Preapproval by a WSLCB Enforcement Officer is required. Both seller and receiver must keep records to document a legal transfer of the inventory. Report and pay the 17 percent retail licensing issuance fee, and spirit sales and liter tax to the State of Washington.

**Keep the inventory for personal use**. Preapproval by a WSLCB Enforcement Officer is required. Complete report LIQ 1012 01/13 or LIQ 671 01/13 and pay the 17 percent licensing issuance fee, and spirit sales and liter tax to the State of Washington. Note: the 17 percent fee and spirit sales tax must be based on a price not lower than your costs of goods, or a price you offered the product for to the general public.

**Destroy the inventory.** Preapproval by a WSLCB Enforcement Officer is required. Licensee must keep records of product volume, type and dates of disposal. A WSLCB employee must witness the destruction of the property.

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| Anticipated date liquor will be destroyed: |
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If the licensee takes the inventory from the business and stores it somewhere else, a WSLCB Enforcement Officer is required to preapprove the storage.

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| Location your liquor products will be stored: |
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If you have questions about Licensed Business Closure and/or Disposal of Liquor, please contact your Enforcement Officer:

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| --- | --- | --- |
|  |  |  |
| **Officer Signature** |  | **Officer Phone Number** |

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|  |  |  |
| **Licensee (Print Name)** |  |  |
|  |  |  |
| **Licensee Signature** |  | **Date** |