



STATE OF WASHINGTON

## DEPARTMENT OF LABOR & INDUSTRIES

Dear applicant,

Under law, a sales and use tax deferral is available for certain clean energy projects when certified by the Department of Labor & Industries (L&I).

This Labor Standards Tax Incentive Certification Application is for you to supply information that L&I will review. The review is to certify that your project meets the labor standards set in [WAC 296-140](#).

Prior to submitting this application, you must first obtain a Sales and Use Tax Deferral Certificate from the Department of Revenue (DOR) by submitting the appropriate deferral application for your project. DOR must receive applications prior to the initiation of construction. Initiation of construction is the date the building permit is issued for your project. DOR will not accept applications after June 30, 2032 and will not issue certificates after January 1, 2033.

This application is open to two types of qualified projects:

Investment projects must be at least \$2 million, in at least one of these categories:

- Clean technology manufacturing, clean alternative fuels production, and renewable clean energy storage.

**OR**

Investment projects must have a solar energy system with a nameplate of at least one megawatt of alternating current for:

- Solar canopies on large-scale commercial parking lots and other similar areas.

Fill out this application prior to the start of the project. Also, remember to file with the [Washington State Department of Revenue \(DOR\)](#).

For more information, please visit our website at: [www.Lni.wa.gov/CleanEnergy](http://www.Lni.wa.gov/CleanEnergy).

### **Remember to keep your records**

Businesses must maintain records and documentation open to review, to verify compliance with the labor standards or the good faith efforts. For information on which records to keep throughout the project, see [WAC 296-140-004](#) for details.

## How to complete this application:

- A. Submitter — Name and contact information for the person completing this application. This is who we will contact with questions about your application.
- B. Recipient of Tax Deferral — Name and contact information of the owner or lessor/lessee of the qualify project, who will receive the deferral. You must have a registered Unified Business Identifier (UBI) to qualify for the deferral.
- C. Project Developer — The entity that hires the prime contractor and may also be the qualified investment project holder. If the project developer and the owner/lessor/lessee are the same, check the box.
- D. Prime Contractor — The lead contractor on the project. If the prime contractor and the owner or lessor/lessee are the same, check the box.
- E. Project Information — Provide a brief description of the specific work being performed. If the work is being completed in multiple phases, you will need to file an application for each phase. Include the date when the equipment will be producing energy.
  - Tax deferral percentage applying for:
    - **50%** - Check this box if your project meets labor standards with procurement from: women, minority, veteran-owned businesses; apprentice utilization; and local-hire. You must also be in good standing with federal and state wage and hour laws.
    - **75%** - Check this box if your project meets the above **and** pays prevailing wage.
    - **100%** - Check this box if your project has a Project Labor Agreement (PLA) or a Community Workforce Agreement (CWA). If you check this box, please upload the PLA or CWA.
- F. Sales & Tax Use Deferral Certification Number — The deferral certificate number is the number DOR assigns to deferral projects when an application is received. If the DOR deferral application is approved the certificate number also becomes the deferral account number for that taxpayer with DOR.
- G. Signature — Sign and date the form.

**Questions?** Call 360-902-5335 and press option 4 or email [CleanEnergyReview@Lni.wa.gov](mailto:CleanEnergyReview@Lni.wa.gov).

Jordan Guerra  
Program Specialist  
Clean Energy Program

# Labor Standards Tax Incentive Certification Application

Email completed application to:  
[CleanEnergyReview@Lni.wa.gov](mailto:CleanEnergyReview@Lni.wa.gov)

## A. Submitter

Name	Job Title
Phone Number	Email Address

## B. Recipient of Tax Deferral (Owner or Lessor/Lessee)

Name	UBI Number	
Mailing Address		
City	State	Zip Code
Phone Number	Email Address	

## C. Project Developer Same as Recipient of Tax Deferral (Owner or Lessor/Lessee)

Name	Phone Number	Email Address
------	--------------	---------------

## D. Prime Contractor Same as Recipient of Tax Deferral (Owner or Lessor/Lessee)

Name	Phone Number
Email Address	UBI Number

## E. Project Information

Project Name	Project Start Date	Project End Date	Estimated Investment Project Total Cost \$
Type of Project	Tax Deferral Percentage Applying For: <input type="checkbox"/> 100% <input type="checkbox"/> 75% <input type="checkbox"/> 50%		
Location of Project			
City	State	Zip Code	
Project Description / Scope of Work			

## F. Sales & Tax Use Deferral Certificate Number (issued by DOR) \_\_\_\_\_

I have a signed Project Labor Agreement (PLA) or Community Workforce Agreement (CWA).

## G. Signature

I certify under penalty of perjury that the above information is true and accurate to the best of knowledge.

\_\_\_\_\_  
Print Name of Business Owner or Recipient of  
Tax Deferral

\_\_\_\_\_  
Signature of Business Owner or Recipient of  
Tax Deferral

\_\_\_\_\_  
Date