The Moses Lake Business Association is pleased to announce the opportunity to put your B&O tax dollars to work here in Moses Lake.

In 2006, MLBA worked with other revitalization programs across the state to introduce and help pass legislation creating a B&O Tax Credit Incentive Program for businesses investing in local downtown revitalization programs like ours.

If you make a contribution to MLBA before December 31, 2013:

Your entire contribution may be deducted as advertising/promotion expense on your 2013 Federal Tax return. 

AND, 75% of your donation is returned to you via B&O tax credits in 2013. 

In 2013, $1.5 million in tax credits are available statewide. MLBA can receive up to $133,333 in contributions. Approvals are given each year on a first-come, first-served basis as of January 1.

MLBA is pleased to offer you this opportunity to invest a portion of your B&O tax dollars in our community and simultaneously benefit your business. We hope that you will consider this unique opportunity.

**Examples**

<table>
<thead>
<tr>
<th>If your Contribution check is:</th>
<th>MLBA receives:</th>
<th>Your 2014 B&amp;O tax credit is:</th>
<th>Your 2013 tax deduction is:</th>
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<tbody>
<tr>
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<td>$7,500.00</td>
<td>$10,000.00</td>
</tr>
</tbody>
</table>

Contact your tax preparer or Stroud Kunkle, CPA at 509-765-4501, a local Main Street Tax Incentive Expert.

**Past Contributors**

Ag World Group  
Austed Real Estate  
American West Bank  
Bae-B-Q Depot and Saucy Hog Saloon  
Basin Employment Service & Training  
Bulldog Info Tech, LLC  
Carver Family Funerual Home  
Central Bonded Collectors  
Central Washington Asphalt  
Chris Arnberg - American Family Insurance  
Cobblestone Corner  
Colbasta Cabinets  
Columbia Basin Quiltworks & Bernina  
Columbia Circle, Inc. (Columbia Valley Wine Warehouse)  
Columbia Glass  
Discovery Dealerships  
Downtown Loan Company  
Express Building Supply  
Express Personnel Services  
Faber Industrial Supply  
Furniture West  
Genie Industries  
Jr Newhouse & Co.  
Kimberly J Janke Insurance Agency  
Lad Irrigation  
M&M Heating and Air Conditioning  
Michaelle Boetiger Graphic Designs  
Miller’s Fine Jewelers  
Moses Lake Clinic  
Moses Lake Steel Supply Inc.  
North Central Construction  
Perkins Restaurant & Bakery  
Pioneer Medical Center Pharmacy  
Pioneer Memorial Services  
Quality Spreading  
Radio Shack  
REC Silicon  
Skaug Brothers, Inc.  
Sue’s Gift Boutique  
Sutter Kunkle & Thompson, P.S.  
Tykes 2 Kids, LLC  
Valley Eye Care (Creviston and Pedersen LLC)  
Vision Clinic  
Washington Trust Bank  
William Breneman  
Windermere K2 Realty  

Contact your tax preparer or Stroud Kunkle, CPA at 509-765-4501, a local Main Street Tax Incentive Expert.
The Main Street Approach

Many of Washington's communities, like thousands of communities across the country, are using the National Main Street Center’s Main Street Approach™ effectively to address the complex and changing issues facing the downtown business environment. The Main Street Approach provides a flexible framework that puts the traditional assets of downtown, such as unique architecture and locally-owned businesses, to work as a catalyst for economic growth and community pride. Communities just starting downtown revitalization as well as those with more experience are creating lasting economic impact with the Main Street Approach.

Design enhances the unique visual qualities of downtown by addressing elements that create an appealing physical environment.

Examples:
- Kiosks - 10 throughout Moses Lake for visitors and residents to find information about our community and the activities
- Flower Pots - Decorative planters with blooming flowers throughout LakeTown Landing. Includes watering and maintenance.
- Wireless Music System - Will cover three blocks of Third Avenue providing a pleasant and consistent background music for visitors to LakeTown Landing
- Banners - New LakeTown Landing banners
- Decorate for the holidays

Economic Restructuring strengthens downtown’s existing economic assets while finding ways to fully develop its market potential.

Examples:
- Develop partnerships with Grant Co EDC, Big Bend EDC, and Moses Lake Chamber of Commerce to encourage small retail business recruitment to the LakeTown Landing area.
- Promote creates excitement. It reinforces and markets a positive image to customers, potential investors, new businesses, local citizens, and visitors based on the unique attributes of a downtown district.
- Defined the area known as LakeTown Landing and encourage branding of this area in media, kiosk, print materials.
- Promote the community through media, kiosk and print materials.
- Hold special events and encourage partnership with local merchants
- Promote retail events

Organization builds consensus and cooperation between the many individuals and groups who have a role in the revitalization process.

Examples:
- Communications - Media, Website, Internet Marketing, Monthly Newsletters
- Fundraising - Main Street Tax Credit Incentive
- Membership - Over 125 businesses in Moses Lake are members

Q. What is the maximum amount a business can contribute? Is there a minimum contribution amount?
- A. There is no minimum contribution amount. The legislation created caps in order to limit fiscal impact to the State. The caps are $1.5 million in tax credits statewide, or $100,000 in tax credits per any one community. For businesses wishing to contribute in more than one community, there is a $250,000 cap.

Q. What organizations can participate in the program?
- A. The DOR has established rules designating local Downtown Revitalization programs. MLBA has met the designation criteria requirements.

Q. How will MLBA use the funds?
- A. The funds can be used for any purpose that is consistent with the overall goals of the organization and contribute to the revitalization of the community.

Q. Is the credit $1 for $1?
- A. Your tax credit is 75% of the contribution.

Q. How does a business request the credit?
- A. A business must be registered to file its state excise tax return(s) electronically in order to take advantage of the tax credit and may do so any time prior to applying for the credit. Go to the DOR website, www.dor.wa.gov and click on “E-file and Online Services”. Once a business is registered, they will be able to request the tax credit electronically through the DOR website. Keep in mind the tax credit request must be approved prior to making a contribution to a designated organization.

Q. Do businesses get to take the tax credit in the same year that it is approved?
- A. A business may use the approved credit by reporting it on any excise tax return(s) filed during the calendar year following the year in which it was approved and contributed. However, in order for a business to use the full amount of the tax credit they are taking, they must have accrued a State B&O tax/PUT liability equal to, or exceeding the amount of the credit. A credit cannot be carried forward from year-to-year nor can a credit be refunded if the B&O tax/PUT liability is not equal to, or greater than, the credit amount approved for use in that year.

Q. Does a business need to reapply for the tax credit each year?
- A. Yes. Applications will be accepted on a first come basis beginning January 1 of each year.

Q. Can a business spread out their contribution throughout the year?
- A. Yes, as long as the entire contribution is given to the MLBA within the calendar year in which it was approved, and they receive each time they make a contribution installation.

FAQs

Quick Facts

- Every $328 invested by the State into the WSMSP has yielded one new job in a local Main Street district.
- Every $1 invested by the State into the WSMSP has also yielded an average of $115 in private investment in a local Main Street district.
- Cumulatively since 1991, Washington's local Main Street districts have generated over $388 million in private sector investment, 11,390 new jobs, and 3,534 new and expanded businesses.

How do I participate?
1. Sign-up to e-file with the Washington State Department of Revenue at www.dor.wa.gov
2. From there, click ‘Doing Business’, then ‘My Account’ and ‘Apply For Main Street Tax Credit.’
3. Select ‘MLBA’ as the recipient and enter your contribution amount.
4. Write a check in the amount of your contribution to ‘Moses Lake Business Association’. All checks must be received no later than Dec. 31, 2013.

After you have registered, please send the following information to the Moses Lake Business Association.

Information:

Date
UBI Number
Contributor Name
Address
City/State/Zip
Phone
Total Contribution Amount

You don't need to send your check to MLBA until December 31, however, early payment is greatly appreciated.

Please make check payable to: Moses Lake Business Association.

Clip & mail to:
P.O. Box 1201
Moses Lake, WA 98837

Sign-Up Form