



MAIL TO: State of Washington  
Department of Revenue  
PO Box 34051  
Seattle, WA 98124-1051

MAY 2003

05

03

**COMBINED EXCISE TAX RETURN**

**ONLY** Fill in Box if Amended Return Information Attached

**Veterinarians -  
Sample Tax Return**

NAME Dr. John Doe TAX REGISTRATION NO. 602 001 XXX

FIRM NAME Doe's Veterinary Clinic

STREET ADDRESS 23240 2<sup>nd</sup> Ave

CITY, STATE, ZIP Spokane, WA 99222

Address Changes?  business location  mailing address  both  Business closed?  Date closed \_\_\_/\_\_\_/\_\_\_ See note section, pg 2.

Please fill in the appropriate box and note address changes above.

**I STATE BUSINESS AND OCCUPATION TAX**

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due	
1	Extracting, Extracting for Hire	16				.00484		
2	Slaughter, Break Proc, Perish Meat-Whise; Mfg Wheat into Flour; Raw Seafood; Soybean & Canola Proc	30				.00138		
3	Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring	28				.00275		
4	Insurance Agents; Insurance Brokers Commis	14				.00484		
5	Manuf Fresh Fruit and Veg; Split or Proc Dried Peas; Prescription Drug Warehousing; Mfg Dairy Products	21				.00138		
6	Processing for Hire; Printing and Publishing	10				.00484		
7	Manufacturing	07				.00484		
8	Royalties; Child Care	80				.00484		
9	Wholesaling	03				.00484		
10	Warehousing; Radio & TV Broadcasting; Public Road Construction; Government Contracting	11				.00484		
11	Public or Nonprofit Hospitals	55				.015		
12	Cleanup of Radioactive Waste for US Gov't; Environmental Remedial Action	83				.00471		
13	Service & Other Activities	04	4,800 00		4,800 00	.015	72 00	
14	Retailing of Interstate Transportation Equip	19				.00484		
15	Retailing	02	70 00		70 00	.00471	33	
							<b>TOTAL B&amp;O TAX</b>	<b>72 33</b>

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME

\* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

**II STATE SALES AND USE TAX**

16	Retail Sales (also complete local tax section III)	01	70 00		70 00	.065	4 55	
17	Use Tax/Deferred Sales Tax (also complete local tax section III)	05		Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid		.065		
							<b>TOTAL STATE SALES &amp; USE TAX</b>	<b>4 55</b>

**III LOCAL CITY AND/OR COUNTY SALES AND USE TAX**

**Local Sales Tax (Enter applicable rate of tax) Code 45**  
Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Local Rate	Tax Due City or Co.
18	1726	70 00	.013	91
19				
20				
21				
22				
<b>TOTAL TAXABLE</b>				<b>91</b>

**Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax) Code 46**  
Total Value of Articles must be the same as line 17, column 1, Gross Amount

Line No.	Location Code	Value of Articles	Local Rate	Tax Due City or Co.
23				
24				
25				
<b>TOTAL VALUE OF ARTICLES</b>				<b>TOTAL</b>

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
26	Region Transit Authority (RTA)	89		.004	
27	King County Food & Bev	90		.005	
28	Litter Tax	36	70 00	.00015	01



**DUE DATE: JUNE 25, 2003**

★ 5 % Penalty Assessed After June 25, 2003  
10% Penalty Assessed After July 31, 2003  
20% Penalty Assessed After September 2, 2003  
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

- ▶ Please fill in this box if you had no business activity.  (see note section, pg. 2)
- ▶ This return must be mailed, unless filed electronically.
- ▶ Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.
- ▶ For assistance, call (800) 647-7706.

Signature \_\_\_\_\_  
Ph. ( ) \_\_\_\_\_ Date \_\_\_\_\_

Line No.	Item	VIII TOTALS
29	Total All Tax Due from page 1	77 80
30	Total All Tax Due from page 2	
31	Rental Car Tax (attach Rental Car Tax Addendum)	
32	Subtotal (add lines 29-31)	77 80
33	Credit (from page 2, section VII, total credit)	
34	Subtotal (subtract line 33 from line 32)	
35	Add Penalty, if applicable ★ Minimum \$5.00	
<b>TOTAL AMOUNT OWED (add lines 34 - 35)</b>		<b>77 80</b>

**IV LODGING TAXES**

TRANSIENT RENTAL INCOME INFORMATION (enter location code and income only)							Code 47
Line No.	Location Code	Income	Location Code	Income	Location Code	Income	
37							
38							

CONVENTION AND TRADE CENTER TAX				Code 48
Line No.	Location Code	Taxable Amount	Rate	Tax Due
39				
40				
41				
<b>TOTAL CONVENTION &amp; TRADE CENTER TAX</b>				

SPECIAL HOTEL/MOTEL TAX				Code 70
Line No.	Location Code	Taxable Amount	Rate	Tax Due
42				
43				
44				
<b>TOTAL SPECIAL HOTEL/MOTEL TAX</b>				

**V STATE PUBLIC UTILITY TAX**

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3** Taxable Amount	Col. 4 Rate	Column 5 Tax Due
45	Water Distribution	60				.05029	
46	Sewer Collection	61				.03852	
47	Power	49				.03873	
48	Gas Distribution; Telegraph	26				.03852	
49	Motor Transportation; Railroad; Railroad Car	08				.01926	
50	Urban Transportation; Vessels Under 65 ft	12				.00642	
51	Other Public Service Business	13				.01926	
<b>** If taxable amounts on lines 45-51 column 3 total less than \$2,000, no Public Utility Tax is due.</b>							
<b>TOTAL STATE PUBLIC UTILITY TAX</b>							

**VI OTHER TAXES**

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
52	Tobacco Products	20				1.2942	
53	Refuse Collection	64				.036	
54	Petroleum Tax	57	<b>Temporarily Not Due - Fund Limit Reached</b>			.005	
55	Hazardous Substance	65				.007	
56	Intermediate Care Facilities for the Mentally Retarded (IMR)	79				.06	
<b>* Deductions taken but not itemized on page 4 will be disallowed.</b>							
<b>TOTAL OTHER TAXES</b>							

Line No.	Tax Classification	Code	Item	Quantity Sold	Rate	Tax Due
57	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices:		\$30.00	
58	Syrup Tax	54	Number of Gallons (whole numbers only):		\$1.00	
59	State Enhanced 911 Tax	93	Number of Taxable Switched Access Lines:		.20	
59b	(Wireless) State Enhanced 911 Tax	94	Number of Taxable Radio Access Lines (Wireless):		.20	

**PLEASE NOTE:**

If you do not have deductions, do not return pages 3 and 4.  
If you have deductions, complete and return pages 3 and 4.

**TOTAL OTHER TAXES**

(Add lines 52-59b)

**NEED HELP?**

**Internet Assistance – Go to DOR’s home page at <http://dor.wa.gov>**

- Click on **FORMS** to access forms including the Local City and/or County Sales and Use Tax Supplement, and other tax-related forms.
- Under **Tax Topics**, click on **BUSINESS** for answers to frequently asked questions and business closure information, and the **Filing Your Tax Return** link provides penalty waiver information. Under **PUBLICATIONS**, the **Business Tax Guide** link provides tax return information and instructions.
- To update your account information or to close your account with the Department of Revenue, click on **DOR SERVICES**, then **Business Account Closure/Update**.

**Telephone Assistance**

- Call the Department of Revenue office nearest you or (800) 647-7706.
- To file a No Business Activity return by telephone, call (800) 647-7706. Enter code 111 and follow these steps: 1) Enter your 9-digit tax registration number; 2) Verify the number entered; 3) Enter 3; 4) Respond to pre-recorded questions to file your return over the telephone. Do not mail paper return back to the department.
- For penalty waiver criteria information, call (800) 334-8969 and enter code 429.
- For business closure information, call (800) 334-8969 and enter code 430.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

**VII CREDITS**

Line No.	Credit Classification	Credit I.D.	Amount
60	Multiple Activities Tax Credit (attach Schedule C)	800	
61	High Technology Credit (attach Research & Development Credit Affidavit)	830	
62	Manufacturing Software; Programming Rural Employment B&O Credit	860	
63	Help Desk Services B&O Credit	865	
64	Alternatives to Field Burning B&O Credit	875	
65	International Services Credit	855	
66	<b>Small Business B&amp;O Tax Credit (see table enclosed)</b>	<b>815</b>	
67	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870	
68	Bad Debt Tax Credit (attach Schedule B)	801	
69	Hazardous Substance	805	
70	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880	
71	Other Credits (attach appropriate documents)	810	

**TOTAL CREDIT (transfer to page 1, line 33)**

**MAY 2003**  
**DEDUCTION DETAIL**

**05**  
**03**

- If you have deductions, *return pages 3 and 4*. If you do not have deductions, *do not return pages 3 and 4*.
- Deductions taken on the Combined Excise Tax Return, but not itemized on this form will be disallowed.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding tax classification on your return in the deduction column.

***If Completing, Fill out Name, Tax Registration Number and Attach to Combined Excise Tax Return.***

▶ Name \_\_\_\_\_ ▶ Tax Registration No. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Line 1 - Extracting, Extracting for Hire	I.D.	Amount
Bad Debts	1601	
Cash & Trade Discounts	1602	
Other (Explain):	1699	
<b>TOTAL</b>		
Line 2 - Slaughter, Break Processing...	I.D.	Amount
Bad Debts	3001	
Cash & Trade Discounts	3002	
Other (Explain):	3099	
<b>TOTAL</b>		
Line 3 - Travel Agent Com; Intl Charter...	I.D.	Amount
Bad Debts	2801	
Cash & Trade Discounts	2802	
Other (Explain):	2899	
<b>TOTAL</b>		
Line 4 - Insurance Agents; Insurance...	I.D.	Amount
Bad Debts	1401	
Other (Explain):	1499	
<b>TOTAL</b>		
Line 5 - Manufacturing Fresh Fruits and...	I.D.	Amount
Bad Debts	2101	
Cash & Trade Discounts	2102	
Freight on Out-of-State Deliveries	2103	
Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only)	2104	
Advances Reimbursements; Rtrns & Allowances	2107	
Other (Explain):	2199	
<b>TOTAL</b>		
Line 6 - Processing for Hire; Printing and...	I.D.	Amount
Bad Debts	1001	
Cash & Trade Discounts	1002	
Freight on Out-of-State Deliveries	1003	
Advances Reimbursements; Rtrns & Allowances	1007	
Other (Explain):	1099	
<b>TOTAL</b>		
Line 7 - Manufacturing	I.D.	Amount
Bad Debts	0701	
Cash & Trade Discounts	0702	
Freight on Out-of-State Deliveries	0703	
Advances Reimbursements; Rtrns & Allowances	0707	
Other (Explain):	0799	
<b>TOTAL</b>		
Line 8 - Royalties; Child Care	I.D.	Amount
Bad Debts	8001	
Cash & Trade Discounts	8002	
Advances Reimbursements; Rtrns & Allowances	8007	
Other (Explain):	8099	
<b>TOTAL</b>		

Line 9 - Wholesaling	I.D.	Amount
Bad Debts	0301	
Cash & Trade Discounts	0302	
Interstate & Foreign Sales	0304	
Motor Vehicle Fuel Tax	0305	
Casual Sales; Accommodation Sales	0306	
Advances Reimbursements; Rtrns & Allowances	0307	
No Local Activity	0308	
Other (Explain):	0399	
<b>TOTAL</b>		
Line 10 - Warehousing; Radio & TV...	I.D.	Amount
Bad Debts	1101	
Cash & Trade Discounts	1102	
Interstate & Foreign Sales	1104	
Advances Reimbursements; Rtrns & Allowances	1107	
Radio/TV Advertising	1109	
Other (Explain):	1199	
<b>TOTAL</b>		
Line 11 - Public or Nonprofit Hospitals	I.D.	Amount
Bad Debts	5501	
Cash & Trade Discounts	5502	
Advances Reimbursements; Rtrns & Allowances	5507	
Other (Explain):	5599	
<b>TOTAL</b>		
Line 12 - Cleanup of Radioactive Waste...	I.D.	Amount
Bad Debts	8301	
Cash & Trade Discounts	8302	
Interstate & Foreign Sales	8304	
Advances Reimbursements; Rtrns & Allowances	8307	
Other (Explain):	8399	
<b>TOTAL</b>		
Line 13 - Service & Other Activities	I.D.	Amount
Bad Debts	0401	
Cash & Trade Discounts	0402	
Interstate & Foreign Sales	0404	
Advances Reimbursements; Rtrns & Allowances	0407	
Gambling; Prize; Cash Pay-Outs	0410	
Certain Initiation Fees; Dues; Contributions	0411	
Interest on Certain Invest/Loan/Obligations	0412	
Artistic/Cultural Activities	0416	
Other (Explain):	0499	
<b>TOTAL</b>		
Line 14 - Retailing of Interstate Transport...	I.D.	Amount
Bad Debts	1901	
Cash & Trade Discounts	1902	
Interstate & Foreign Sales	1904	
Advances Reimbursements; Rtrns & Allowances	1907	
Consignment Sales	1915	
Other (Explain):	1999	
<b>TOTAL</b>		

