

2007 Annual Tax Incentive Survey for Preferential Rates/Credits/Exemptions/Deferrals

(To be used only when required by the 2008 Incentive Survey)

Department of Revenue Tax Registration Number _____ - _____ - _____	UBI Number used with Department of Employment Security (if this number differs from Revenue's Tax Registration Number) _____ - _____ - _____		
Name of Business as Registered	Survey Contact Person		
Phone Number ()	Employment Security Reference Number(s)		
<p>Tax Incentive taken (check all boxes that apply):</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; padding: 5px;"> <p>Electronic filing required:</p> <p><input type="checkbox"/> B&O Tax Exemptions for Fruit and Vegetable Processors</p> <p><input type="checkbox"/> Biotechnology & Medical Device Mfg. Sales & Use Tax Deferral</p> <p><input type="checkbox"/> Cold Storage Warehouse Sales & Use Tax Deferral</p> <p><input type="checkbox"/> Customized Employment Training Credit</p> <p><input type="checkbox"/> Dairy Product B&O Exemption</p> <p><input type="checkbox"/> Dairy Product Manufacturers Sales & Use Tax Deferral</p> </td> <td style="width: 50%; vertical-align: top; padding: 5px;"> <p>Electronic filing required:</p> <p><input type="checkbox"/> Fruit and Vegetables Processors Sales & Use Tax Deferral</p> <p><input type="checkbox"/> High Technology Business & Occupation Tax Credit</p> <p><input type="checkbox"/> High Technology Sales & Use Tax Deferral</p> <p><input type="checkbox"/> Seafood Product B&O Exemption</p> <p><input type="checkbox"/> Seafood Product Manufacturers Sales & Use Tax Deferral</p> <p><input type="checkbox"/> Timber Industry Incentives</p> <p>Electronic filing optional:</p> <p><input type="checkbox"/> Rural County Sales & Use Tax Deferral</p> </td> </tr> </table>		<p>Electronic filing required:</p> <p><input type="checkbox"/> B&O Tax Exemptions for Fruit and Vegetable Processors</p> <p><input type="checkbox"/> Biotechnology & Medical Device Mfg. Sales & Use Tax Deferral</p> <p><input type="checkbox"/> Cold Storage Warehouse Sales & Use Tax Deferral</p> <p><input type="checkbox"/> Customized Employment Training Credit</p> <p><input type="checkbox"/> Dairy Product B&O Exemption</p> <p><input type="checkbox"/> Dairy Product Manufacturers Sales & Use Tax Deferral</p>	<p>Electronic filing required:</p> <p><input type="checkbox"/> Fruit and Vegetables Processors Sales & Use Tax Deferral</p> <p><input type="checkbox"/> High Technology Business & Occupation Tax Credit</p> <p><input type="checkbox"/> High Technology Sales & Use Tax Deferral</p> <p><input type="checkbox"/> Seafood Product B&O Exemption</p> <p><input type="checkbox"/> Seafood Product Manufacturers Sales & Use Tax Deferral</p> <p><input type="checkbox"/> Timber Industry Incentives</p> <p>Electronic filing optional:</p> <p><input type="checkbox"/> Rural County Sales & Use Tax Deferral</p>
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You must file this survey with the Department of Revenue by **March 31, 2009.**

If your business received a Rural County, High Technology, Biotech & Medical Device Manufacturer, Fresh Fruit & Vegetable Processor, Dairy Product Manufacturer, Cold Storage Warehouse, or Seafood Product Manufacturers tax deferral, your survey is due for the year in which the deferral project was certified by the Department of Revenue as operationally complete, and for the seven subsequent calendar years in which use requirements must be met. **If you do not file a survey by March 31, 2009, we must declare 12.5% of the total deferred taxes to be immediately due.**

If your business claimed a High Technology B&O Tax Credit in calendar year 2007, and you do not file a 2008 annual survey by March 31, 2009, your 2009 B&O credit will be denied and any hi-tech credits taken in 2008 will be disallowed.

If your business took the B&O Tax Exemption for Fruit and Vegetable, Seafood, or Dairy Processors in calendar year 2008, you must submit an annual survey for 2008. **If you do not submit the annual survey by March 31, 2009, we must declare the amount of tax exempted due immediately.** The amount of taxes due is calculated using a rate of 0.138 percent of the amount exempted during 2008 under this program.

If your business took the Customized Employment Training Credit in calendar year 2008, you must submit an annual survey for 2008. **If you do not submit the annual survey by March 31, 2009, we must declare the amount of taxes credited for the previous calendar year to be due immediately.**

If your business took any of the Timber Industry incentives, you must submit an annual survey for 2008. **If you do not submit the annual survey by March 31, 2009, we must declare the amount of taxes reduced for the previous calendar year to be due immediately.**

If your business is not required to file the survey online, you may complete a paper survey. Go to dor.wa.gov, click on "Get a Form or Publication," "Forms by name," "A" for Annual Survey. Print out the form, complete, and mail or fax as provided in the instructions.

If circumstances beyond your control arise you may request an extension **prior to the due date**. To request an extension, call (360) 570-3265 and press 6.

You are required to make a good faith effort to substantially respond to all survey questions. If a question does not apply to your business, answer the question using zero (0). Please do not use "various" or "please contact for further information" to respond to questions.

This survey is confidential under provisions of RCW 82.32.330. However, information on the amount of tax incentive taken is not subject to the confidentiality provisions of RCW 82.32.330 and may be disclosed to the public upon request.

Report dollar amounts in whole numbers. If amounts are pre-filled, they are based on your filed tax returns or assessments.

Questions About Amount of Tax Incentive Taken

- 1a. High Technology Business and Occupation Tax Credit (RCW 82.04.4452):
What was the amount of credit claimed for calendar year 2007? \$ _____
If this credit was assigned, who was it assigned from? Company name _____
Assignor's Tax Registration Number _____
- 1b. Tax Deferrals for Investment Projects in Rural Counties (Chapter 82.60 RCW):
What was the amount of tax deferral taken for the investment project(s)? \$ _____
If you are a lessee, who is your lessor? Company name _____
Lessor's Tax Registration Number _____
- 1c. Tax Deferrals for High Technology Businesses (Chapter 82.63 RCW):
What was the amount of tax deferral taken for the investment project(s)? \$ _____
If you are a lessee, who is your lessor? Company name _____
Lessor's Tax Registration Number _____
- 1d. If you took the B&O tax exemption for persons engaged in the business of canning, preserving, freezing, processing, or dehydrating fresh fruits and vegetables (RCW 82.04.4266), what was the amount of exempted B&O tax? \$ _____
- 1g. If you took the B&O tax exemption for manufacturing or selling dairy products (RCW 82.04.4268), how much tax was exempted in 2007? \$ _____
- 1h. If you took the B&O tax exemption for manufacturing or selling seafood products (RCW 82.04.4269), how much tax was exempted in 2007? \$ _____
- 1i. If you took the B&O tax credit for customized employment training (RCW 82.04.449), how much tax was credited in 2007? \$ _____
- 1j. If you took the reduced rates for Processing for Hire Timber Products, Extracting Timber, Manufacturing of Timber Products, Wholesaling by Manufacturers of Timber Products, or Sale of Standing Timber (line codes 300, 301, 302, 303, or 304), what was the amount of tax you saved in 2007? \$ _____

- 1k. If you took the Tax Deferral for Biotechnology Products and/or Medical Device Businesses (RCW 82.75), how much tax was deferred for your investment project(s) in 2007? \$ _____
 If you are a lessee, who is your lessor? Company name _____
 Lessor's Tax Registration Number _____
- 1l. Tax Deferrals for Investment Projects for Fresh Fruit and Vegetable Processors (Chapter 82.74 RCW):
 What was the amount of tax deferral taken for the investment project(s)? \$ _____
 If you are a lessee, who is your lessor? Company name _____
 Lessor's Tax Registration Number _____
- 1m. Tax Deferrals for Investment Projects for Dairy Product Manufacturers (Chapter 82.74 RCW):
 What was the amount of tax deferral taken for the investment project(s)? \$ _____
 If you are a lessee, who is your lessor? Company name _____
 Lessor's Tax Registration Number _____
- 1n. Tax Deferrals for Investment Projects for Cold Storage Warehouses (Chapter 82.74 RCW):
 What was the amount of tax deferral taken for the investment project(s)? \$ _____
 If you are a lessee, who is your lessor? Company name _____
 Lessor's Tax Registration Number _____
- 1o. Tax Deferrals for Investment Projects for Seafood Product Manufacturers (Chapter 82.74 RCW):
 What was the amount of tax deferral taken for the investment project(s)? \$ _____
 If you are a lessee, who is your lessor? Company name _____
 Lessor's Tax Registration Number _____
2. For businesses taking the High Technology B&O Tax Credit:
- 2a. What was the amount of qualified research and development during calendar year 2007? \$ _____
- 2b. What was the total B&O taxable amount reported on your state excise tax return(s) in 2007? \$ _____
 (The taxable amount is the gross minus deductions. Do not include any taxable amounts that were credited by the Multiple Activities Tax Credit (MATC).)

Questions About Employment

3. How many employees did you have in Washington State on December 31, 2007? _____
 Of the total number of employment positions, what percentage are:
 Full-time: _____ %
 Part-time: _____ %
 Temporary: _____ %

4. Complete the following table based on the employees you had in Washington State on December 31, 2007:

WAGE BANDS	Total Number of Employment Positions	Total Number Enrolled in Medical Plan(s)	Total Enrolled in Dental Plan(s)	Total Enrolled in Retirement Plan(s)
Less than \$30,000				
\$30,000 - \$59,999				
\$60,000 or more				

5. How many people did you hire through temporary staffing firms? _____
6. Of the total in question 5, what were the top 3 occupations hired? _____
7. What was the average length of temporary employment reported in question 5?
 0 - 30 days 31 - 60 days 61 - 90 days 91 days - 1 year over 1 year Not Applicable
8. How many people did your company employ worldwide (including Washington State) on December 31, 2007?

- 9a. What percentage of total employees worked in research and development (R&D) in Washington State on December 31, 2007? _____%
- 9b. What percentage of total employees worked in research and development (R&D) worldwide (including Washington) on December 31, 2007? _____%
10. How many new employment positions did your firm create in Washington State during calendar year 2007?
 _____ (A response greater than zero requires a "yes" response in question 12)
11. What percentage of the new Washington employment positions created during calendar year 2007 were filled, at the time of hire, by residents of Washington State?
 _____ % of all new positions filled by **Washington residents**
12. Has your firm moved a business activity from out-of-state into Washington, expanded an existing business activity, or created new business activity in Washington during 2007?
 _____ YES, moved an activity from out-of-state into Washington
 _____ YES, expanded an existing activity in Washington
 _____ YES, created a new business activity in Washington
 _____ NO, SKIP TO QUESTION 15
13. How many employees did your firm add to these activities or facilities? (If none, enter "0".)
Note: The total number of employees must equal the total number of employees in question 10.
 Number of employees you **moved into Washington State**:
 _____ Research employees
 _____ Manufacturing employees
 _____ Distribution employees
 _____ Administrative employees
 Number of employees you added in the **expansion of your existing business activity**:
 _____ Research employees
 _____ Manufacturing employees
 _____ Distribution employees
 _____ Administrative employees
 Number of employees you hired for your **newly created business activity** in Washington State:
 _____ Research employees
 _____ Manufacturing employees
 _____ Distribution employees
 _____ Administrative employees

14. What percent of the employees from question 13 were residents of Washington State at the time of hiring?
 _____% employees who were Washington residents
15. Has your firm moved any Washington activities out of Washington State during calendar year 2007?
 _____YES, moved activities to an out-of-state location
 _____NO, **SKIP TO QUESTION 17**
16. How many employees were moved out of Washington State in 2007?
 _____Research employees
 _____Manufacturing employees
 _____Distribution employees
 _____Administrative employees
17. If you received a deferral for an investment project, enter the total number of employees located at the investment project by deferral certificate number. This includes projects that are operationally complete and still have part of their eight year use requirements left. (If necessary, attach an additional page to respond to this question)
 Certificate number _____ Total number of employees _____
 Certificate number _____ Total number of employees _____
 Certificate number _____ Total number of employees _____
 Certificate number _____ Total number of employees _____

18. If you took the B&O tax exemption for canning, preserving, freezing, processing, or dehydrating fresh fruits and vegetables complete the following chart:

	ESD Q1 Report	ESD Q2 Report	ESD Q3 Report	ESD Q4 Report
Total Employment				
Average Hourly Wage Paid to Seasonal/Temporary Employees				

Questions About Patents, Trademarks and Copyrights

19. How many United States patents granted to your firm in calendar year 2007 were associated with new (or potential) products developed from the research and development for which you received a tax credit or deferral (at any time)?
 N/A
 _____Advanced Computing
 _____Advanced Materials
 _____Biotechnology
 _____Electronic Device Technology
 _____Environmental Technology
 _____Other areas (describe) _____
20. List the United States patent registration numbers for patents granted in calendar year 2007. Do not include pending patents. (If necessary, attach an additional page to respond to this question.)
 N/A

21. How many United States trademarks were registered by your firm during calendar year 2007 by category?

N/A

- _____ Advanced Computing
- _____ Advanced Materials
- _____ Biotechnology
- _____ Electronic Device Technology
- _____ Environmental Technology
- _____ Other areas (describe) _____

22. How many United States copyrights were issued to your firm during calendar year 2007 by category?

N/A

- _____ Advanced Computing
- _____ Advanced Materials
- _____ Biotechnology
- _____ Electronic Device Technology
- _____ Environmental Technology
- _____ Other areas (describe) _____

23. Of United States copyrights reported in question 22, which federal copyright classifications were they in?

N/A

- _____ Literary works
- _____ Visual Arts
- _____ Performing Arts
- _____ Sound Recording
- _____ Mask Works
- _____ Serials & Periodicals
- _____ Other areas (describe) _____

Questions About Your Business Activities

24. If you took the High Technology B&O Tax Credit or the Tax Deferral for High Technology Business, what percentage of the research and development performed in Washington during calendar year 2007 was in the following areas:

- _____ % Advanced Computing
- _____ % Advanced Materials
- _____ % Biotechnology
- _____ % Electronic Device Technology
- _____ % Environmental Technology
- _____ % Other areas (describe) _____

25. If you took the Tax Deferral for Investment Projects for Seafood, Dairy, Cold Storage Warehouse, and Biotechnology Manufacturers, or Rural Counties, describe the products manufactured or stored at the investment project site during calendar year 2007:

26. If you took the B&O tax exemption for canning, preserving, freezing, processing, or dehydrating fresh fruits and vegetables; or selling dairy or seafood products, describe the products sold for which the exemption was claimed during calendar year 2007:

27. Did the research and development for which your firm received (at any time) a tax incentive result in a new product, new service, new process, new project or support an on-going project during calendar year 2007?

If yes, how many? (Complete table) IF NO, CHECK BOX AND **SKIP TO QUESTION 29.**

CLASSIFICATION	New Products	New Services	New Processes	New Projects	On-going Projects
Advanced Computing					
Advanced Materials					
Biotechnology					
Electronic Device Technology					
Environmental Technology					
Other area (describe)					

28. What percentage of all numbers reported in question 27 were produced or distributed during 2007 by your firm's Washington State based employees? ___%

If 100% SKIP TO QUESTION 30.

29a. Approximately what percentage of all your products or services were produced or distributed by other firms in Washington State? _____%

29b. Approximately what percentage of the material or service inputs to your firm were provided by other firms in Washington State? _____%

30. Have you ever purchased manufacturing machinery and equipment tax exempt under the Manufacturing Machinery and Equipment Exemption (RCW 82.08.02565 and 82.12.02565)?

_____ YES, please answer questions 31 and 32.

_____ **NO, SKIP TO QUESTION 33**

31. Estimate the retail value of all machinery and equipment purchased in calendar year 2007 using the Manufacturer's Sales and Use Tax Exemption?

\$ _____ retail value

32. Approximately what percentage of the exempt equipment purchased during calendar year 2007 was used more than half the time for research and development?

_____ % used for research and development

33. If you took the High Technology B&O Tax Credit or Tax Deferrals for High Technology, please estimate the retail value of sales made during calendar year 2007. This includes all new products, services, or processes that resulted from the credit or deferral programs, since you began using the credit or deferral. The estimated value should include sales made by your firm and through other firms. \$_____

34. Has your firm acquired or merged with another company during calendar year 2007? Has your company reorganized during calendar year 2007? If you answer yes to either question, please provide the company name(s) and tax registration number(s). (If necessary, attach an additional page to respond to this question).

a. Company Name _____

Tax Registration Number _____

b. Company Name _____

Tax Registration Number _____

c. Company Name _____

Tax Registration Number _____

d. Company Name _____

Tax Registration Number _____

e. Company Name _____

Tax Registration Number _____

Comments:

If you took less than ten thousand dollars of the High Technology Business and Occupation (B&O) tax credit under RCW 82.04.4452 or the Timber Industry Tax Incentives under RCW 82.04.260, during the period covered by the survey, you may request the Department to treat the tax credit amount as confidential under RCW 82.32.330. If you would like to make this request, check the box below and type the name of the business owner, corporate officer, partner, guardian, executor, receiver, or administrator who authorized the request and date below.

Check for non-disclosure request

Name: _____

Date: _____

For tax assistance visit dor.wa.gov or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

Instructions for Filing Survey

An annual survey must be completed and filed electronically by March 31, 2009 by each person who participated in the following programs during calendar year 2008:

Biotechnology & Medical Device Mfg. Sales & Use Tax Deferral	RCW 82.75
Cold Storage Warehouse Sales & Use Tax Deferral	RCW 82.74
Customized Employment Training Credit	RCW 82.04.449
Dairy Product Manufacturers Sales & Use Tax Deferral	RCW 82.74
Dairy Products B&O Tax Exemption	RCW 82.04.4268
Fresh Fruit and Vegetable Processors Sales & Use Tax Deferral	RCW 82.74
High Technology Business & Occupation Tax Credit	RCW 82.04.4452
High Technology Sales & Use Tax Deferral	RCW 82.63
Rural County Sales & Use Tax Deferral (electronic filing optional)	RCW 82.60
Seafood Product Manufacturers Sales & Use Tax Deferral	RCW 82.74
Seafood Products B&O Tax Exemption	RCW 82.04.4269
Tax Exemptions for Fruit and Vegetable Processors	RCW 82.04.4266
Timber Industry Incentives	RCW 82.04.260

If your business is required to file the survey electronically, go to our web site at dor.wa.gov and log into "My Account" in the upper right-hand corner. If you're not already registered, click on "Register now." Once you're logged in, click on "List of Services," then choose "File my Annual Tax Incentive Report/Survey."

A business is participating in a deferral program if the investment project is operationally complete and the business has any deferred taxes yet to be waived. If the economic benefits of a deferral are passed to a lessee, the lessee must complete the annual survey and the lessor is not required to complete the annual survey. The survey is not filed until received by the Department in an electronic format.

If you took the Tax Exemption for Fruit and Vegetable Processors, Seafood Products, Dairy Products, Customized Employment Training, or Timber exemptions/credits for the first time, you must submit two annual surveys. One survey covers calendar year 2007 and the second survey covers calendar year 2008. The survey is not filed until received by the Department in an electronic format.

Failure to file a complete survey will result in loss of incentives, credits, or reduced rates. For more information on failure to file, refer to RCW 82.32.590, 82.32.645, 82.60.070, or 82.63.020.

If you have any questions on completing this survey please call (360) 570-3265 and press 6, then 3. For help with electronic filing please call 1-877-345-3353.

If you are not filing the survey electronically, you must either mail or fax surveys to the Special Programs Division at:

**Department of Revenue
Special Programs Division
Post Office Box 47477
Olympia, WA 98504-7477
Fax: (360) 586-2163**

Instructions for Completing Survey

Company Information

It is important that you enter all of the company information requested at the beginning of the survey.

Department of Revenue Tax Registration Number: Enter the company's Department of Revenue Tax Registration Number. This number is available on your excise tax return.

Employment Security Department UBI Number: Enter the company's Employment Security Department Unified Business Identifier (UBI) number. If you do not have a Washington State Employment Security UBI number enter N/A on this line.

Name of Business as Registered /Contact Person: Enter the name of the business as registered with the Department of Revenue and the name of a person we may contact if we have any questions about this survey.

Employment Security Department Reference Number: Enter all Employment Security Department (ESD) Reference numbers used on ESD Quarterly Tax Reports that you use to report unemployment insurance taxes. This number can be found on line 6 of the ESD Quarterly Tax Report (Form 5208A).

Tax Incentive Taken: Check the applicable box(es).

To change your mailing address: Visit our website at dor.wa.gov or call our Telephone Information Center at 1-800-647-7706.

Questions About Amount of Tax Incentive Taken

- 1a. Enter the total amount of the High Technology B&O Tax Credit claimed on your excise tax return(s) during calendar year 2007. If a credit was assigned, in whole or part, from another taxpayer, enter the taxpayer's name and tax registration number.
- 1b. Enter the total amount of tax deferred for all investment projects in rural counties that have not met all program requirements, and currently have deferred tax yet to be waived. Do not include tax deferrals that have been completely waived because all program requirements have been met. If you are a lessee who has received the benefit of a tax deferral from a lessor, enter the lessor's name and tax registration number.
- 1c. Enter the total amount of tax deferred for all investment projects for high technology businesses that have not met all program requirements, and currently have deferred tax yet to be waived. Do not include tax deferrals that have been completely waived because all program requirements have been met. If you are a lessee who has received the benefit of a tax deferral from a lessor, enter the lessor's name and tax registration number.
- 1d. If you claimed the Fruit and Vegetable Processing Tax Exemption, enter the total amount of tax exempted in 2007 that you would have otherwise had to pay. Compute what your taxable amount would have been and multiply by .00138.
- 1g. If you claimed the Dairy Products Tax Exemption, enter the total amount of tax exempted that you would have otherwise had to pay. Compute what your taxable amount would have been and multiply by .00138.
- 1h. If you claimed the Seafood Products Tax Exemption, enter the total amount exempted that you would have otherwise had to pay. Compute what your taxable amount would have been and multiply by .00138.
- 1i. If you claimed the Customized Employment Training Credit, enter the total amount of credit taken 2007.
- 1j. Calculate the amount of Timber Industry tax incentives for 2007 as follows:

Calculation "a" for January 1, 2007 - June 30, 2007

Add Business and Occupation tax (B&O), taxable amounts from all timber industry activities (Processing for Hire Timber Products, Extracting Timber, Manufacturing of Timber Products, Wholesaling by Manufacturers of Timber Products, or Sale of Standing Timber (line codes 300, 301, 302, 303, or 304)) for 2007.

Subtract the taxable amounts from all timber activities Multiple Activities Tax Credit (MATC) taken in 2007 (credit associated with line codes 300, 301, 302, 303, or 304).

Multiply the net amount by .000605, this is the amount of tax you saved.

Example:

Add taxable amounts (timber activities)	+ _____
Subtract taxable amounts (MATC credit, timber activities)	- _____
Total	= _____
X .000605	x .000605 _____
Total timber industry incentive savings	= _____

Calculation “b” for July 1, 2007 - December 31, 2007

Add Business and Occupation tax (B&O), taxable amounts from all timber industry activities (Processing for Hire Timber Products, Extracting Timber, Manufacturing of Timber Products, Wholesaling by Manufacturers of Timber Products, or Sale of Standing Timber (line codes 300, 301, 302, 303, or 304)) for 2007.

Subtract the taxable amounts from all timber activities Multiple Activities Tax Credit (MATC) taken in 2007 (credit associated with line codes 300, 301, 302, 303, or 304).

Multiply the net amount by .001936, this is the amount of tax you saved.

Example:

Add taxable amounts (timber activities)	+ _____
Subtract taxable amounts (MATC credit, timber activities)	- _____
Total	= _____
X .001936	x .001936 _____
Total 2007 savings (add totals from above calculations (a+b))	= _____

- 1k. Enter the total amount of tax deferred for all investment projects for Biotechnology Products and Medical Device Manufacturing that have not met all program requirements, and currently have deferred tax yet to be waived. Do not include tax deferrals that have been completely waived because all program requirements have been met. If you are a lessee who has received the benefit of a tax deferral from a lessor, enter the lessor’s name and tax registration number.
- 1l. Enter the total amount of tax deferred for all investment projects for Fruit and Vegetable Processors that have not met all program requirements, and currently have deferred tax yet to be waived. Do not include tax deferrals that have been completely waived because all program requirements have been met. If you are a lessee who has received the benefit of a tax deferral from a lessor, enter the lessor’s name and tax registration number.
- 1m. Enter the total amount of tax deferred for all investment projects for Dairy Product Manufacturers that have not met all program requirements, and currently have deferred tax yet to be waived. Do not include tax deferrals that have been completely waived because all program requirements have been met. If you are a lessee who has received the benefit of a tax deferral from a lessor, enter the lessor’s name and tax registration number.
- 1n. Enter the total amount of tax deferred for all investment projects for Cold Storage Warehouses that have not met all program requirements, and currently have deferred tax yet to be waived. Do not include tax deferrals that have been completely waived because all program requirements have been met. If you are a lessee who has received the benefit of a tax deferral from a lessor, enter the lessor’s name and tax registration number.
- 1o. Enter the total amount of tax deferred for all investment projects for Seafood Product Manufacturers that have not met all program requirements, and currently have deferred tax yet to be waived. Do not include tax deferrals that have been completely waived because all program requirements have been met. If you are a lessee who has received the benefit of a tax deferral from a lessor, enter the lessor’s name and tax registration number.

Questions about Employment

- 2a. If you took the High Technology B&O Tax Credit, enter the total amount of research and development spending for the calendar year. This includes operating expenses such as wages and benefits, supplies, and computer expenses directly incurred in qualified research and development. Do not include capital costs and overhead.
- 2b. If you took the High Technology B&O Tax Credit, enter the gross income and value of products subject to B&O tax reported on the excise tax return during the 2007 calendar year, excluding any credit taken for the Multiple Activities Tax Credit (MATC).
- 3. Enter the total number of employees employed by your company in Washington State on December 31, 2007. You may use your fourth quarter wage and hour report filed with the Employment Security Department to complete the questions regarding employment.

Enter the percentage of those employees that are employed in full-time, part-time, and temporary employment positions. In order for a position to be treated as full-time or part-time, the employer must intend for the position to be filled for at least 52 consecutive weeks or 12 consecutive months, excluding any leaves of absence. A full-time position is a position that requires the employee to work, excluding overtime hours, 35 hours per week for 52 consecutive weeks, 455 hours a quarter, or 1,820 hours during a period of 12 consecutive months. A part-time position is a position in which the employee may work less than the hours required for a full-time position.

A temporary position is a position that is intended to be filled for period of less than 52 consecutive weeks or 12 consecutive months. Positions in seasonal employment are temporary positions.

4. Of the total number of employment positions from question 3, enter the total number of employees enrolled in medical plans, dental plans, and retirement plans provided by your company according to the three wage bands (less than \$30,000, \$30,000 to \$59,999, \$60,000 or more). Wages means compensation paid to an individual for personal services, whether denominated as wages, salary, commission, or otherwise as reported on the W-2 forms of employees. Stock options granted as compensation to employees are wages to the extent they are reported on the W-2 forms of the employees and are taken as a deduction for federal income tax purposes by the employer.
5. Enter the number of people you obtained through temporary staffing firms for the year ending December 31, 2007.
6. Enter the top 3 occupations you hired from temporary staffing firms.
7. For people obtained through temporary staffing firms reported in question 5, enter the average duration of their employment at your business for the year ending December 31, 2007.
8. Enter the number of employees employed worldwide, including Washington State employees. Do not include people obtained from temporary staffing firms.
9. Of the total number of employees in question 8, what percentage work in research and development in Washington State and what percentage work in research and development worldwide (including Washington State employees).
10. Enter the total number of new employment positions created in Washington State during calendar year 2007.
11. Of the total number of new employment positions entered in question 10, what percentage were Washington State residents?
12. Has your firm moved any activities into Washington State, or expanded or built a new facility in Washington State during calendar year 2007? Answer all statements that apply. If your response to question 10 is greater than zero, you must select a "yes" answer.
13. Enter the number of employees in each category for each statement checked "yes" in question 12.
14. Enter the percentage of all employees in question 13 that were Washington State residents.
15. Choose yes or no if your firm moved any activities out of Washington State during calendar year 2007.
16. If you reported that you moved any activities out of Washington State in question 15, enter the number of employees in each category that relocated out of the state because the activity moved.
17. If you were approved for a deferral that is operationally complete, enter the deferral certificate number(s) and total number of employees associated with each certificate.
18. If you are claiming the Tax Exemption for Fruit and Vegetable Processing, enter the number of employees reported in your firm's quarterly wage and hour reports to the Employment Security Department and the average wage paid to temporary and seasonal employees per quarter.

Questions About Patents, Trademarks, and Copyrights

19. Enter the number of United States patents received by your business during calendar year 2007 that were associated with new or potential products resulting from research and development, for which a deferral or credit was received at any time. See RCW 82.63.010 for definitions of the various categories.
20. Enter the United States patent registration numbers for the patents received in 2007.
21. Enter the number of United States trademarks issued to your firm during calendar year 2007 by category.
22. Enter the number of United States copyrights issued to your firm during calendar year 2007 by category.
23. Enter the classification for federal copyrights, from question 22.
24. If you took the High Technology B&O Tax Credit or the Tax Deferral for High Technology Businesses, enter the percentage of activity performed in any of the research and development activities.
25. If you took the Tax Deferral for Investment Projects for Seafood, Dairy, Cold Storage Warehouse, and Biotechnology Manufacturers, or Rural Counties, describe the products manufactured or stored at any sites in Washington that received a tax deferral for investment projects during calendar year 2007.
26. If you claimed the Tax Exemption for Fruit and Vegetable Processing or Dairy and Seafood Products, describe the products sold for which the exemption was claimed during 2007.

- 27.** Did the research and development for which your firm received a tax incentive result in a new product, service, new process, project, or support on-going research? If yes, enter the number of new products, services, processes, projects, and on-going research projects by classification in the matrix. If "no," check box and skip to question **29**.
- 28.** Enter the percentage of new products, processes, services, or projects that resulted from the credit or deferral programs that were produced or distributed by your firm's Washington State employees (from question **27**).
- 29a.** Enter the percentage of new products, processes, services, or projects that were produced or distributed by other firms within Washington State.
- 29b.** Enter the percentage of new products, processes, services, or projects that had material or service inputs from other companies in Washington State.
- 30.** Mark "yes" if you used the Manufacturer's Sales and Use Tax Exemption Certificate to purchase machinery and equipment used in manufacturing, research and development, or a testing operation, If "no," skip to question **33**.
- 31.** If you used the Manufacturer's Sales and Use Tax Exemption Certificate to purchase machinery and equipment used in manufacturing during calendar year 2007, estimate the retail value of all machinery and equipment purchased.
- 32.** Enter the percentage of machinery and equipment purchased during calendar year 2007 (from question **31**) that was used for more than half the time in research and development.
- 33.** Enter the estimated retail value of sales made during calendar year 2007 of all new products, services or processes that resulted from the High Technology B&O Credit or High Technology Deferral Programs, since you began using the credit or deferral. The estimated dollar value should include sales made by your firm and through other firms. For example, if you receive royalties for a product, what would you consider the retail value of that product to be (you receive 10% on each product sold and have been paid \$1,000,000 through 2007 the value would be $\$1,000,000 / .10 = \$10,000,000$).
- 34.** Has your firm acquired or merged with another company during calendar year 2008? Has your company reorganized during calendar year 2007? If you answer yes to either question, please enter the company name and tax registration number for the acquired, merged, or predecessor company. (If necessary, attach an additional page to respond to this question).