# 2014 Annual Tax Incentive Survey for Preferential Tax Rates/Credits/Exemptions/Deferrals Worksheet - Electronic Filing Required

<table>
<thead>
<tr>
<th>Department of Revenue Tax Registration Number (TRN) or account number for each facility claiming the Hog Fuel or Renewable Energy Equipment Sales and Use Tax Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>___ ___ ___ _ ___ ___ _ ___ ___</td>
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<table>
<thead>
<tr>
<th>Name of Business as Registered</th>
<th>Survey Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th>Phone Number</th>
<th>Employment Security Department (ESD) Number (e.g. 123456-78-9)</th>
</tr>
</thead>
<tbody>
<tr>
<td>( )</td>
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</tbody>
</table>

**Electronic filing required for all incentives**

**Tax Incentive taken (check all boxes that apply):**

### Credits
- [ ] Customized Employment Training Credit
- [ ] High Technology Business & Occupation (B&O) Tax Credit

### Deferrals
- [ ] High Technology Sales & Use Tax Deferral
- [ ] Rural County Sales & Use Tax Deferral
- [ ] High Unemployment County Sales & Use Tax Deferral
- [ ] Biotechnology & Medical Device Mfg. Sales & Use Tax Deferral
- [ ] Cold Storage Warehouse Sales & Use Tax Deferral
- [ ] Dairy Product Manufacturers Sales & Use Tax Deferral
- [ ] Fruit and Vegetables Processors Sales & Use Tax Deferral
- [ ] Seafood Product Manufacturers Sales & Use Tax Deferral

### Exemptions & Deductions
- [ ] Fruit and Vegetable Processors B&O Tax Exemption
- [ ] Dairy Product B&O Tax Deduction
- [ ] Public Research University Machinery and Equipment Sales & Use Tax Exemption
- [ ] Seafood Product B&O Tax Exemption
- [ ] Semiconductor Sales & Use Tax Exemption
- [ ] Solar Energy Systems Manufacturers or Wholesalers Sales & Use Tax Exemption
- [ ] Hog Fuel Sales & Use Tax Exemption (by facility)
- [ ] Renewable Energy Equipment Sales & Use Tax Exemption (75% Refund, by facility)
- [ ] Aerospace Manufacturing Site Sales & Use Tax Exemption

### Reduced Rates
- [ ] Timber Industry Incentives
- [ ] Solar Energy Systems Manufacturers or Wholesalers

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You must file the Annual Tax Incentive Survey electronically with the Department of Revenue by **April 30, 2015**.

**Special Reporting Instructions for the Hog Fuel or Renewable Energy Equipment Sales & Use Tax Exemption:** You must submit a separate survey for each facility. Please contact the Department at (360) 902-7167 if you do not have a specific TRN established for each facility.

If you claimed any of the incentives listed above and you do not submit the required survey by the due date, your tax incentive amount for the tax year will be disallowed and the amount of tax exempted, credited, or 12.5% of the deferred tax will be due immediately.
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). Responses such as "various" or "please contact for further information" will not be considered valid.

This survey is confidential under provisions of RCW 82.32.330. However, the amount of tax incentive claimed is not subject to the confidentiality provisions of RCW 82.32.330 and will be disclosed to the public.

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

If you are unable to file and submit the report electronically as required, or to request a filing extension, please call (360) 902-7167 prior to the due date.

**Amount of Tax Incentive(s) Taken**

1a. High Technology Business and Occupation Tax Credit (RCW 82.04.4452):
What was the amount of credit claimed for the survey year? $ __________________________
If this credit was assigned, who was it assigned from? Company name(s) ____________________
Assignor’s Tax Registration Number(s) ________________________

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 on a listed deferral project, who is your lessor? Company name(s) ______________
Lessor’s Tax Registration Number(s) ________________________

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 on a listed deferral project, who is your lessor? Company name(s) ______________
Lessor’s Tax Registration Number(s) ________________________

1d. If you claimed the B&O tax exemption for canning, preserving, freezing, processing, or dehydrating fresh fruits and vegetables (RCW 82.04.4266), what was the gross amount of sales shipped by you to persons located outside the state combined with the sales sold in state to persons who then shipped the goods outside the state during the survey year? $ __________________This amount multiplied by .00138 (.138%) is the amount of your tax incentive $ ____________.

1e. Question 1e not required as of 2008

1f. Question 1f not required as of 2008

1g. If you claimed the B&O tax deduction for manufacturing and selling dairy products (RCW 82.04.4268), what was the gross amount of sales shipped by you to persons located outside the state combined with the sales sold in state to persons who then shipped the goods outside the state during the survey year? $ __________________This amount multiplied by .00138 (.138%) is the amount of your tax incentive $ ____________.

If you claimed the B&O tax deduction for manufacturing and selling dairy products (RCW 82.04.4268), what was the gross amount of dairy product sales for use as an ingredient or component in the manufacturing of a dairy product? $ __________________

1h. If you claimed the B&O tax exemption for manufacturing and selling seafood products that remain in a raw, raw frozen, or raw salted state (RCW 82.04.4269), what was the gross amount of sales shipped by you to persons located outside the state combined with the sales sold in state to persons who then shipped the goods outside the state during the survey year? $ __________________This amount multiplied by .00138 (.138%) is the amount of your tax incentive $ ____________.
1i. If you took the B&O tax credit for customized employment training (RCW 82.04.449), how much tax was credited in the survey year? $ ____________________

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 the survey year? $  ________________________

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)? $ ________________________________
   If you are a lessee on a listed deferral project, who is your lessor? Company name(s) ____________________________
   Lessor’s Tax Registration Number(s) ____________________________________________

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 on a listed deferral project, who is your lessor? Company name(s) ____________________________
   Lessor’s Tax Registration Number(s) ____________________________________________

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 on a listed deferral project, who is your lessor? Company name(s) ____________________________
   Lessor’s Tax Registration Number(s) ____________________________________________

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 on a listed deferral project, who is your lessor? Company name(s) ____________________________
   Lessor’s Tax Registration Number(s) ____________________________________________

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 on a listed deferral project, who is your lessor? Company name(s) ____________________________
   Lessor’s Tax Registration Number(s) ____________________________________________

1p. Tax Deferrals for Investment Projects in High Unemployment Counties (Chapter 82.60 RCW):
   What was the amount of tax deferral taken for the investment project(s)? $ ________________________________
   If you are a lessee on a listed deferral project, who is your lessor? Company name(s) ____________________________
   Lessor’s Tax Registration Number(s) ____________________________________________

1q. Question 1q not required as of 2011.

1r. Question 1r not required as of 2011.

1s. If you took the Sales & Use Tax Exemption for Machinery and Equipment as a Public Research University (RCW 82.08.025651, RCW 82.12.025651), how much sales & use tax was exempted for the survey year by the following categories? (Tax amount, not gross purchase amount)
   Advanced computing: ________________________
   Advanced materials: ________________________
   Biotechnology: _____________________________
   Electronic device technology: ________________________
   Environmental technology: ________________________
   Total (required): ________________________
1t. If you took the Semiconductor Sales & Use Tax Exemption for purchases of gases or chemicals used to manufacture semiconductor materials (RCW 82.08.9651 and 82.12.9651), how much sales & use tax was exempted for the survey year? (Tax amount, not gross purchase amount) $______________________

1u. If you took the Solar Energy Systems Manufacturers or Wholesalers Sales & Use Tax Exemption for purchases of gases or chemicals used by a solar energy systems manufacturer producing semiconductor materials (RCW 82.08.9651 and 82.12.9651), how much sales & use tax was exempted for the survey year? (Tax amount, not gross purchase amount) $______________________

1v. If you took the reduced rate for Solar Energy Systems Manufacturers or Wholesalers (RCW 82.04.294), what was the amount of tax you saved in the survey year? $______________________

1w. If you received a 75% refund for the Renewable Energy Equipment Sales & Use Tax Exemption (RCW 82.08.962 and 82.12.962), how much sales & use tax was refunded for the survey year for this facility? $______________________

1x. If you took the Hog Fuel Sales & Use Tax Exemption (RCW 82.08.956 and 82.12.956), how much sales & use tax was exempted for the survey year for this facility? (Tax amount, not gross purchase amount for this facility) $______________________

1y. If you took the Aerospace Manufacturing Site Sales & Use Tax Exemption (RCW 82.08.980), how much sales & use tax was exempted for the firm during the survey year? (Tax amount, not gross purchase amount) $______________________

2. For businesses taking the High Technology B&O Tax Credit:

2a. What was the amount of qualified research and development spending during the survey year? $______________________

2b. What was the total B&O taxable amount reported on your state excise tax return(s) in the survey year? $______________________ (The taxable amount is the gross minus deductions. Do not include any taxable amounts that were credited by the Multiple Activities Tax Credit (MATC).)

3. How many employees did you have in Washington State on December 31st of the survey year? __________

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 31st of the survey year:

<table>
<thead>
<tr>
<th>WAGE BANDS</th>
<th>Total Number of Employment Positions</th>
<th>Total Number Enrolled in Medical Plan(s)</th>
<th>Total Enrolled in Dental Plan(s)</th>
<th>Total Enrolled in Retirement Plan(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $30,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$30,000 - $59,999</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$60,000 or more</td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

5. How many people did you hire through temporary staffing firms? ________________________________

6. Of the total in question 5, what were the top three 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 31st of the survey year?
____________________________

9a. What percentage of total employees worked in research and development (R&D) in Washington State on December 31st of the survey year? ________________ %

9b. What percentage of total employees worked in R&D worldwide (including Washington) on December 31st of the survey year? __________________________ %

10. How many net new employment positions (jobs created minus jobs eliminated) did your firm create in Washington State during the survey year? ________________ (A response greater than zero requires a “yes” response in question 12)

11. What percentage of the new Washington employment positions created during the survey year 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 the survey year?
_______ 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 the survey year?
   _______ 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 the survey year?
   _______ 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:

<table>
<thead>
<tr>
<th></th>
<th>ESD Q1 Report</th>
<th>ESD Q2 Report</th>
<th>ESD Q3 Report</th>
<th>ESD Q4 Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Employment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Average Hourly Wage</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paid to Seasonal/Temporary Employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Patents, Trademarks and Copyrights**

19. How many United States patents granted to your firm in the survey year were associated with new (or potential) products developed from the research and development for which you received a tax incentive (at any time)?
   □ N/A
   _______ Advanced Computing
   _______ Advanced Materials
   _______ Biotechnology
   _______ Electronic Device Technology
   _______ Environmental Technology
   _______ Other areas (describe) _______________________________________________

20. Question 20 not required as of 2009.

21. How many United States trademarks were registered by your firm during the survey year 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 the survey year 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) ________________________________________________

**Business Activities**

24. If you took the High Technology Credit, Tax Deferral, or the Public Research University Machinery and Equipment Sales & Use Tax Exemption, what percentage of the research and development performed in Washington during the survey year was in the following areas:

- % Advanced Computing
- % Advanced Materials
- % Biotechnology
- % Electronic Device Technology
- % Environmental Technology

25. If you took the Tax Deferral for Investment Projects for Fresh Fruit and Vegetable Processors, Seafood, Dairy, Cold Storage Warehouse, and Biotechnology Manufacturers, Rural Counties, or High Unemployment Counties, describe the products manufactured or stored at the investment project site during the survey year:

_____________________________________________________________________________

26. If you took a B&O tax deduction or 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 deduction or exemption was claimed during the survey year:

_____________________________________________________________________________

_____________________________________________________________________________
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 the survey year? If yes, how many? (Complete table) □ IF NO, CHECK BOX AND SKIP TO QUESTION 30.

<table>
<thead>
<tr>
<th>CLASSIFICATION</th>
<th>New Products</th>
<th>New Services</th>
<th>New Processes</th>
<th>New Projects</th>
<th>On-going Projects</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advanced Computing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advanced Materials</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Biotechnology</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Electronic Device Technology</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Environmental Technology</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Other area (describe)</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

28. What percentage of all numbers reported in question 27 were produced or distributed during the survey year by your firm’s Washington State based employees? ______ %
   If 100% SKIP TO QUESTION 29b. (Sum of 28 and 29a must be equal or less than 100%)

29a. Approximately what percentage of all your products or services reported in question 27 were produced or distributed by other firms in Washington State? ______ % (Sum of 28 and 29a must be equal or less than 100%)

29b. Approximately what percentage of the material or service inputs related to items listed in question 27 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
   ______ NO, SKIP TO QUESTION 33

31. Estimate the retail value of all machinery and equipment purchased in the survey year using the Manufacturer’s Sales & Use Tax Exemption:
   $ ___________________ retail value

32. Approximately what percentage of the exempt equipment purchased during the survey year 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 the survey year. 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 the survey year? Has your company reorganized during the survey year? 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 ____________________________________________________

Comments:

If the actual amount of the tax reduced or saved is less than ten thousand dollars during the period covered by the survey, you may request the Department treat the amount of the tax reduction or savings as confidential under RCW 82.32.330. To make this request, check the box below and enter 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: ________________________
An annual tax incentive survey must be completed and filed electronically by April 30, 2015 by each person who participated in the following programs during calendar year 2014:

- **Aerospace Manufacturing Site Sales & Use Tax Exemption**
  
  RCW 82.08.980, 82.12.980

- **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 Business & Occupation (B&O) Tax Deduction**
  
  RCW 82.04.4268

- **Fresh Fruit and Vegetable Processors Sales & Use Tax Deferral**
  
  RCW 82.74

- **Fruit and Vegetable Processors B&O Tax Exemption**
  
  RCW 82.04.4266

- **High Technology B&O Tax Credit**
  
  RCW 82.04.4452

- **High Technology Sales & Use Tax Deferral**
  
  RCW 82.63

- **High Unemployment County Sales & Use Tax Deferral**
  
  RCW 82.60

- **Hog Fuel Sales & Use Tax Exemption**
  
  RCW 82.08.956, 82.12.956

- **Public Research Universities Machinery and Equipment Sales & Use Tax Exemption**
  
  RCW 82.08.025651, 82.12.025651

- **Renewable Energy Equip. Sales & Use Tax Exemption**
  
  RCW 82.08.962, 82.12.962

- **Rural County Sales & Use Tax Deferral**
  
  RCW 82.60

- **Seafood Product Manufacturers Sales & Use Tax Deferral**
  
  RCW 82.74

- **Seafood Products B&O Tax Exemption**
  
  RCW 82.04.4269

- **Semiconductor Sales & Use Tax Exemption**
  
  RCW 82.08.9651, 82.12.9651

- **Solar Energy Systems Manufacturers or Wholesalers B&O Reduced Rates**
  
  RCW 82.04.294

- **Solar Energy Systems Manufacturers or Wholesalers Sales & Use Tax Exemption**
  
  RCW 82.08.9651, 82.12.9651

- **Timber Industry B&O Reduced Rates**
  
  RCW 82.04.260(12)

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.

### Electronic Filing Requirements

If you took a tax incentive in 2014 and did not submit a survey in 2013, you must submit a survey for 2014 and 2013. If your business opened in 2014, a 2013 survey is not required. The survey is not considered filed until all required surveys are submitted electronically to the Department (RCW 82.32.600).

To file electronically, go to [http://dor.wa.gov/TaxIncentiveReporting](http://dor.wa.gov/TaxIncentiveReporting). If you need logon assistance call 1-877-345-3353 or (360) 902-7079.

Failure to file a complete survey will result in loss of incentives, credits, or reduced rates claimed. For more information on failure to file, refer to RCW 82.32.585, 82.32.590, 82.32.605, 82.60.070, 82.63.020, and 82.75.070

If you are unable to file the survey electronically as required, please call (360) 902-7167 to request a waiver from this requirement prior to the due date. If an electronic filing waiver is granted print out this form, complete, and mail or fax to:

Department of Revenue  
Taxpayer Account Administration  
PO Box 47476  
Olympia, WA 98504-7476  
Fax (360) 586-0527

If you have any questions about how to complete this survey, please call (360) 902-7167.
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 (TRN):** Enter the company’s Department of Revenue Tax Registration Number. This number is available on your excise tax return.

**TRN by Facility:** If you claimed the sales and use tax exemption for either the Hog Fuel or Renewable Energy Equipment, you must complete a survey for each facility owned or operated in the state of Washington claiming the exemption. Enter the TRN provided to you by the department for the facility.

**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 (ESD) Number:** Enter the 9 digit ES Reference number. It is the account number you use to file your quarterly unemployment taxes (box 6 on the 5208-A form). It also is printed on the top right corner of your annual tax-rate notice and the statement of benefit charges ESD sends you. The current format of the number is: 123456 78 9. If you are unable to locate your ES Reference number, contact Employment Security at (855) TAX-WAGE (829-9243).

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

Amount of Tax Incentive(s) Taken

1a. Enter the total amount of the High Technology B&O Tax Credit claimed on your excise tax return(s) during the survey year. If a credit was assigned, in whole or part, from another taxpayer, enter the taxpayer’s name(s) and tax registration number(s).

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(s) and tax registration number(s).

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(s) and tax registration number(s).

1d. The B&O tax exemption for fresh fruit and vegetable processing applies to the gross amount of sales shipped by you to persons located outside the state combined with the gross amount of sales sold in state to persons who then transport the goods outside the state in the regular course of business. Enter the total amount of such sales in the first box. The tax incentive amount will be automatically calculated when filed online.

1e Question 1e not required as of 2008.

1f Question 1f not required as of 2008.

1g. The B&O tax deduction for manufacturing and selling dairy products applies to the gross amount of sales shipped by you to persons located outside the state combined with the gross amount of sales sold in state to persons who then transport the goods outside the state in the regular course of business. Enter the total amount of such sales in the first box. The tax incentive amount will be automatically calculated when filed online.

For part two of the question, enter all sales of dairy products (both in and out of state) to persons who use the dairy product as an ingredient or component in the manufacturing of a dairy product.

1h. The B&O tax exemption for manufacturing and selling seafood products applies to the gross amount of sales shipped by you to persons located outside the state combined with the gross amount of sales sold in state to persons who then transport the goods outside the state in the regular course of business. Enter the total amount of such sales in the first box. The tax incentive amount will be automatically calculated when filed online.
1i. If you claimed the Customized Employment Training Credit, enter the total amount of credit taken in the survey year.

1j. Calculate the amount of Timber Industry tax incentives for the survey year as follows:

**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 the survey year.

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

**Multiply** the net amount by .001416 (includes the rate surcharge of .00052), this is the amount of tax you saved.

**Example:**

Add taxable amounts (timber activities) + __________________________

Subtract taxable amounts (MATC credit, timber activities) - __________________________

Total = __________________________

\[X \times .001416\] .001416

Total timber industry incentive savings = __________________________

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(s) and tax registration number(s).

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(s) and tax registration number(s).

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(s) and tax registration number(s).

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(s) and tax registration number(s).

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(s) and tax registration number(s).

1p. Enter the total amount of tax deferred for all investment projects in High Unemployment 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(s) and tax registration number(s).

1q. Question 1q not required as of 2011.

1r. Question 1r not required as of 2011.
1s. For each category listed, enter the total amount of sales & use tax exempted on machinery and equipment used primarily in research and development by a Public Research University (defined in RCW 82.08.025651 and 82.12.025651). The exemption amount is calculated as follows: Take the total amount paid for qualifying machinery and equipment for which sales or use tax was not paid. Multiply this amount by the combined retail sales tax rate that applies to the location where the machinery and equipment was received. To find the applicable rate, go to [http://taxrates.dor.wa.gov](http://taxrates.dor.wa.gov).

Example (for a .095 tax rate location) purchase amount ($1000) x state and local rate (.095) = tax exempted ($95.00).

**Category definitions:**

"Advanced computing" means technologies used in the designing and developing of computing hardware and software, including innovations in designing the full spectrum of hardware from hand-held calculators to super computers, and peripheral equipment.

"Advanced materials" means materials with engineered properties created through the development of specialized processing and synthesis technology, including ceramics, high value-added metals, electronic materials, composites, polymers, and biomaterials.

"Biotechnology" means the application of technologies, such as recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products or to develop microorganisms for specific uses.

"Electronic device technology" means technologies involving microelectronics; semiconductors; electronic equipment and instrumentation; radio frequency, microwave, and millimeter electronics; optical and opto-electrical devices; and data and digital communications and imaging devices.

"Environmental technology" means assessment and prevention of threats or damage to human health or the environment, environmental cleanup, and the development of alternative energy sources.

1t. Enter the total amount of sales & use tax exempted on gases and chemicals used in the production of semiconductor materials (defined in RCW 82.08.9651 and 82.12.9651). The exemption amount is calculated as follows: Take the total amount paid for qualifying gases and chemicals for which sales or use tax was not paid. Multiply this amount by the combined retail sales tax rate that applies to the location where the gases and chemicals were received. To find the applicable rate, go to [http://taxrates.dor.wa.gov](http://taxrates.dor.wa.gov).

Example (for a .095 tax rate location) purchase amount ($1000) x state and local rate (.095) = tax exempted ($95.00).

1u. Enter the total amount of sales & use tax exempted by a solar energy systems manufacturer producing semiconductor materials (defined in RCW 82.08.9651 and 82.12.9651). The exemption amount is calculated as follows: Take the total amount paid for qualifying gases and chemicals for which sales or use tax was not paid. Multiply this amount by the combined retail sales tax rate that applies to the location where the gases and chemicals were received. To find the applicable rate go to [http://taxrates.dor.wa.gov](http://taxrates.dor.wa.gov).

Example (for a .095 tax rate location) purchase amount ($1000) x state and local rate (.095) = tax exempted ($95.00).

1v. Calculate the tax savings amount for the reduced B&O tax rate for Solar Energy Systems Manufacturers or Wholesalers by multiplying the taxable amount by .00209.

1w. Enter the total amount of sales & use tax refunded for the Renewable Energy Equipment Sales & Use Tax Exemption (RCW 82.08.962 and 82.12.962) for this facility for the survey year.

1x. Enter the total amount of sales & use tax exempted for the Hog Fuel Sales & Use Tax Exemption (RCW 82.08.956 and 82.12.956) for this facility for the survey year.

The exemption amount is calculated as follows: Example (for a .095 tax rate location) purchase amount ($1000) x state and local rate (.095) = tax exempted ($95.00).
1y Enter the total amount of sales & use tax exempted for the Aerospace Manufacturing Site Sales & Use Tax Exemption (RCW 82.08.980 and 82.12.980) for the survey year. The exemption amount is calculated as follows: Example (for a .095 tax rate location) purchase amount ($1000) x state and local rate (.095) = tax exempted ($95.00).

**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 survey 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 31st of the survey year.

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 31st of the survey year.

6. Enter the top three 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 31st of the survey year.

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 net new employment positions created (jobs created minus jobs eliminated) in Washington State during the survey year.

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 the survey year? 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 the survey year.

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.

**Patents, Trademarks, and Copyrights**

19. Enter the number of United States patents received by your business during the survey year that were associated with new or potential products resulting from research and development, for which a tax incentive was received at any time. See RCW 82.63.010 for definitions of the various categories.

20. Question 20 not required as of 2009.

21. Enter the number of United States trademarks issued to your firm during the survey year by category.

22. Enter the number of United States copyrights issued to your firm during the survey year by category.

23. Enter the classification for federal copyrights, from question 22.

24. If you took the High Technology Credit, Tax Deferral, or the Public Research University Machinery and Equipment Sales & Use Tax Exemption, enter the percentage of activity performed in any of the research and development activities. See RCW 82.63.010 for definitions of the various categories.

25. If you took the Tax Deferral for Investment Projects for Fresh Fruit and Vegetable Processors, Seafood, Dairy, Cold Storage Warehouse, Biotechnology Manufacturers, Rural Counties, or High Unemployment Counties, describe the products manufactured or stored at any sites in Washington that received a tax deferral for investment projects during the survey year.

26. If you claimed a B&O tax deduction or B&O tax exemption for Fruit and Vegetable Processing or Dairy and Seafood Products, describe the products sold for which the exemption was claimed during the survey year.

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 30.

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. (Sum of 28 and 29a must be equal or less than 100%)

29a. Enter the percentage of new products, processes, services, or projects reported in question 27 that were produced or distributed by other firms within Washington State. (Sum of 28 and 29a must be equal or less than 100%)

29b. Enter the percentage of new products, processes, services, or projects reported in question 27 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 the survey year, estimate the retail value of all machinery and equipment purchased.

32. Enter the percentage of machinery and equipment purchased during the survey year (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 the survey year 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 the survey year the value would be $1,000,000 / .10 = $10,000,000).
34. Has your firm acquired or merged with another company during the survey year? Has your company reorganized during the survey year? 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).