# 2013 Annual Tax Incentive Survey for Preferential Tax Rates/Credits/Exemptions/Deferrals Worksheet - Electronic Filing Required

(To be used only when required as part of the 2014 Annual Survey)

<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>
</tr>
</tbody>
</table>

<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>

<table>
<thead>
<tr>
<th>Phone Number</th>
<th>Employment Security Department (ESD) Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>( )</td>
<td>(e.g. 123456-78-9)</td>
</tr>
</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 this Annual Tax Incentive Survey if: (1) you claimed a tax incentive(s) covered by this survey in 2014, (2) your business opened prior to 2014, and (3) you did not previously file a 2013 Annual Tax Incentive Survey for the incentive(s) claimed.

This survey must be filed electronically with the Department of Revenue by April 30, 2015. See the 2014 Annual Tax Incentive Survey for complete instructions.

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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 taken 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 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 82.08.963), 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 31 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 31 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>
<td></td>
<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 31 of the survey year? ________________

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

9b. What percentage of total employees worked in research and development (R&D) worldwide (including Washington) on December 31 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>Total Employment</th>
<th>Average Hourly Wage Paid to Seasonal/Temporary Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>ESD Q1 Report</td>
<td>ESD Q2 Report</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, 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 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 during 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>
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</tr>
<tr>
<td>Electronic Device Technology</td>
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<tr>
<td>Environmental Technology</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Other area (describe)</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: _______________________

Who Must File

This survey is to be completed only when required as part of the 2014 Annual Tax Incentive Survey. For survey assistance, please call (360) 902-7167.

To request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.