

Excel Worksheet

Destination-based Sales Tax Tools

SALES TAX CHANGE EFFECTIVE JULY 1, 2008, FOR SHIPMENTS AND DELIVERIES

Organize your sales and use tax records

The Excel worksheet tool, available at <http://destinationtax.dor.wa.gov>, is a stand-alone tool that can be used to organize your sales and use tax records. The tool uses Microsoft Excel software.

Who is it for?

This tool is designed for users who need a simple system to keep track of sales and the amount of sales tax for each sale. It is especially useful for smaller businesses that make deliveries to customers and need to charge sales tax based on where the products are delivered. You do not need Internet access to use this tool once you have downloaded it.

What does it do?

The Excel worksheet tool provides a sales ledger in which to enter each sale. The user selects the location where the product is delivered to the customer. The worksheet automatically calculates the sales tax rate, the amount of sales tax to be collected, and the total amount to charge the customer. This information is then summarized by location code for easy entry into E-file or a paper excise tax return at the end of a reporting period. A business filing on paper may print the local sales tax information and attach it to the tax return as an addendum.

How often are updates needed?

Because sales tax rates and location codes may change quarterly, it is important to update the worksheet every quarter.

See examples on the reverse side.

Examples

Sales Ledger

Business Information			Sales and Deduction Information				Local Sales Tax Information					Billing Totals		
Entry: Business information			Entry: Gross sales price	Entry: tax exempt amount and corresponding deduction code.		Automatic: Sales price less exempt amount.	Entry: Enter either the location code, city, or county jurisdiction in which the sale is sourced. Only enter in one column for each sale.			Automatic: Displays location code, jurisdiction, and tax rate based on entered information.			Automatic: Displays the sales tax to be collected and total amount to charge for each sale.	
Inv. No.	Date	Customer Name	Sales Price	Exempt Amount	Ded'n Code	Taxable Amount	Loc. Code	City	County	Loc. Code Used	Jurisdiction Used	Sales Tax Rate	Sales Tax	Total Amount Charged
123	2/14/08	Joe Smith	40.00			40.00		Tacoma		2717	Tacoma	8.8%	3.52	43.52
124	2/15/08	Jeff Jones	600.00			600.00			Whatcom	3700	Whatcom	7.8%	46.80	646.80
125	2/16/08	Cathy Brown	50.00			50.00	1726			1726	Seattle	8.9%	4.45	54.45
126	2/18/08	George Black	60.00	60.00	04	0.00				0000	#N/A	#N/A	#N/A	#N/A
127	2/18/08	Cathy Brown	80.00			80.00	1726			1726	Seattle	8.9%	7.12	87.12
128	2/19/08	Jeff Jones	400.00			400.00		Bellingham		3701	Bellingham	8.4%	33.60	433.60

Summary for Retail Sales Tax

State Sales Tax and Deduction Information			
	Code	Deductions	Taxable Amount
Gross Retail Sales:			
State retail sales tax	01		1,230.00
Sales Tax Deductions:			
Bad Debts	01	0.00	
Cash and Trade Discounts	02	0.00	
Interstate and Foreign Sales	04	60.00	
Tax in Gross	14	0.00	
Sales to US Government	18	0.00	
Motor Vehicle Fuel Sales	19	0.00	
Prescription Drugs/Hearing Aids/Lenses/etc	21	0.00	
Exempt Food Sales	22	0.00	
Qualified Nonresident Sales	23	0.00	
Trade-in Allowance	24	0.00	
Newspapers	25	0.00	
Certain Network Telephone Service	26	0.00	
Sales to Indian with Delivery on Reservation	28	0.00	
Sales of Feed to Fish Farmers	29	0.00	
Taxable Amount for Tax Paid at Source	30	0.00	
Returns and Allowances	31	0.00	
Sales to Nonprofit Art/Cultural Art Object Display	32	0.00	
Ride-Sharing Vans	34	0.00	
Purebred Livestock for Breeding	35	0.00	
Tax Deferral	36	0.00	
Sale of Mfg Machinery/Equipment; Install Labor	56	0.00	
Retail Sales Tax Exmpt Purchases by Farmer	59	0.00	
Direct Pay Permits	70	0.00	
Other	99	0.00	
Total Deductions			60.00
			1,170.00

Local Tax Reporting

Sum of Local Taxes	
Location Code	Total
2717	40.00
3700	600.00
1726	130.00
3701	400.00

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Teletype (TTY) users please call 1-800-451-7985.