

Instructions for Completing the Natural Gas Use Tax Addendum

Either the public utility tax or the natural gas use tax is due on purchases of natural gas.

Important: Include your tax registration number on all correspondence and checks.

State Natural Gas Use Tax

Volume (in therms): Enter a whole number for the total volume (in therms) of gas delivered this period. If your company received natural gas in more than one location, enter the total volume for all locations. This information will be cross-matched with the quarterly reports required from the local distribution companies.

1 MMBTU = 10 therms OR 1 therm = 100,000 BTU's.

Purchase Price: Enter only the purchase price of the gas. Do not include transportation charges.

Transportation Charges: Enter the amount of separately stated interstate and intrastate transportation charges that are not subject to public utility tax.

Total Value - Add the purchase price and the transportation charges and enter the total.

Total State Tax Due: Multiply the total value by .03852 and enter the result.

Local City Natural Gas Use Tax

From the chart below, find the city and tax rate in which you used your natural gas.

Enter the four-digit code for your city in the "Loc. City Code" column.

Enter the total value, local rate, and calculate the city tax due for each location.

Note: If your natural gas was used at a county address, you only need to complete the state portion of this tax.

State and Local City Credit(s)

If you paid tax to another state on gas used, you may be able to take that amount as a credit. Prorate the credit to the state and city portion (if applicable) of the tax based on the relative rates of the taxes.

How to Report Prior Period Adjustments

Make a copy of the original return, cross out the incorrect information and write in the correct information. You may also use a blank Natural Gas Use Tax Addendum by filling in the correct information. For either method, write "amended" at the top and include a letter of explanation.

Local City Codes and Tax Rates

Code	City	Rate	Code	City	Rate	Code	City	Rate
1701	Algona .....	.06000	2706	Fife.....	.04500		Selah:	
1702	Auburn .....	.05000		Goldendale:		3907	First \$2,000 each month....	.06000
1704	Bellevue.....	.05000	2002	First \$350,000 annually ....	.06000	3999	Over \$2,000 in a month....	No Local Tax
	Bellingham:		2099	Over \$350,000 annually ...	No Local Tax	3210	Spokane .....	.06000
3701	First \$250,000 each month ..	.06000	3901	Grandview .....	.06000	3116	Stanwood.....	.06000
3771	Over \$250,000 in a month...	.01000	0302	Kennewick .....	.08500		Sumner:	
2902	Burlington .....	.03000	1715	Kent .....	.06000	2716	First \$28,571.43 each month	.05250
2101	Centralia .....	.06000	1716	Kirkland.....	.06000	2799	Over \$28,571.43 in a month	No Local Tax
	Chehalis:		3111	Marysville.....	.05000	3908	Sunnyside.....	.06000
2102	First \$10,000 annually.....	.06000	3206	Medical Lake .....	.06000	2717	Tacoma .....	.06000
2181	Over \$10,000 up to \$75,000 annually .....	.01000	3207	Millwood.....	.02000	1729	Tukwila .....	.06000
2199	Over \$75,000 annually	No Local Tax	2907	Mount Vernon .....	.06000	3406	Tumwater.....	.06000
3202	Cheney .....	.14750	3114	Mukilteo .....	.06000	3911	Union Gap .....	.06000
0202	Clarkston .....	.06000	3403	Olympia .....	.09000		Vancouver:	
3601	College Place .....	.06000	0103	Othello .....	.06000	0605	First \$25,000 each month...	.06000
	Connell:		1104 Pasco (Effective 7/1/09)	.08500		0675	Over \$25,000 in a month ....	.01250
1101	First \$140,000 annually ....	.05000	0303	Prosser .....	.06000	3604	Walla Walla .....	.06000
1199	Over \$140,000 annually ...	No Local Tax	3812	Pullman.....	.08000		Warden:	
3104	Edmonds .....	.06000	2711	Puyallup.....	.04000	1313	First \$200,000 annually ....	.06000
3105	Everett .....	.04500	1724	Redmond.....	.06000	1399	Over \$200,000 annually ...	No Local Tax
1732	Federal Way .....	.07750	1725	Renton .....	.06000	0606	Washougal.....	.04000
3704	Ferndale .....	.06000	1726	Seattle .....	.06000	0405	Wenatchee .....	.06000
						0805	Woodland .....	.06000