



January - February - March 2006
Business & Occupation Activities Return

Q1 06

Use Black Ink and Return the Original Form.

Tax Registration Number

9-digit tax registration number input boxes

Name

Business Name

Street Address

City, State, Zip

No Business Activity?

File by telephone: Call 1-800-647-7706. At the greeting, enter code 111 to start the process. Enter your 9-digit tax registration number and follow the instructions given. If you file by telephone, do not mail us your return.

If you have no business activity and did not file by telephone, check this box, sign and mail us your return.

Has Your Address Changed? If so, check appropriate box(es) below and note changes on address above.

- Business Location Change
Mailing Address Change

Business Closed? Check this box and enter date closed. For additional information, call 1-800-334-8969, and enter code 430.

Filing an Amended Return? Check this box and attach amended return information.

Note: To change your address or close your business on our web site, go to http://dor.wa.gov then click on Contact Us.

I. State Business and Occupation (B&O) Tax

Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes [28]

Line 1: Gross Amount, Deductions\*, Taxable Amount, Rate X, Tax Due

Insurance Agents; Insurance Brokers Commission [14]

Line 2: Gross Amount, Deductions\*, Taxable Amount, Rate X, Tax Due

Royalties; Child Care [80]

Line 3: Gross Amount, Deductions\*, Taxable Amount, Rate X, Tax Due

Wholesaling [03]

Line 4: Gross Amount, Deductions\*, Taxable Amount, Rate X, Tax Due

Service & Other Activities [04]

Line 5: Gross Amount, Deductions\*, Taxable Amount, Rate X, Tax Due

\* Deductions taken but not itemized on page 3 will be disallowed.

DUE DATE: April 30, 2006

- 5% Penalty Assessed After May 1, 2006
15% Penalty Assessed After May 31, 2006
25% Penalty Assessed After June 30, 2006
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

State and Local Use Tax/Deferred Sales Tax (See page 2.)

Mail Your Completed Return in the Envelope Provided to:

State of Washington
Department of Revenue
PO Box 34054
Seattle, WA 98124-1054

- Make check or money order payable to the Washington State Department of Revenue.
Please write your tax registration number on your check.
Do not mail cash or coins.
Signature
Phone Number ( ) Date / /

IV. Totals

20. Total Tax Due from Section I
21. Total Tax Due from Section II
22. Total All Addendums
23. Subtotal
24. Total Credit from Section III
25. Subtotal
26. Add Penalty, if Applicable
27. Total Amount Due







Want to have your Small Business Tax Credit automatically calculated for you? Use E-file, the Department's Electronic Filing System to file and report your taxes. To start filing electronically, see the instructions mailed with your Excise Tax Return.

## QUARTERLY SMALL BUSINESS B&O TAX CREDIT TABLE

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But less Than	
\$ 0	\$106	Equal to the Amount of B&O Tax Due
\$106	\$111	\$105
\$111	\$116	\$100
\$116	\$121	\$ 95
\$121	\$126	\$ 90
\$126	\$131	\$ 85
\$131	\$136	\$ 80
\$136	\$141	\$ 75
\$141	\$146	\$ 70
\$146	\$151	\$ 65
\$151	\$156	\$ 60
\$156	\$161	\$ 55

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But less Than	
\$161	\$166	\$50
\$166	\$171	\$45
\$171	\$176	\$40
\$176	\$181	\$35
\$181	\$186	\$30
\$186	\$191	\$25
\$191	\$196	\$20
\$196	\$201	\$15
\$201	\$206	\$10
\$206	\$211	\$ 5
\$211	or more	\$ 0

### How to Determine Your Small Business Credit

- Step 1:** Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your tax return.) If taking additional B&O tax credit(s), a worksheet is provided for your convenience below.
- Step 2:** Locate the total B&O tax due in the table above.
- Step 3:** Read across to the next column. This is the amount of your Small Business B&O Tax Credit.
- Step 4:** Write the amount on page 2, under the Credits section of your return, on the Small Business B&O Tax Credit line.

**Note:** If your total B&O tax due is less than \$106, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.

### Small Business B&O Tax Credit Worksheet

*(Use this worksheet to help calculate the Small Business B&O Tax Credit when additional business and occupation tax credit(s) are being taken. Note: not all credits may apply.)*

**Step A:** Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your Department of Revenue tax return.) \$ \_\_\_\_\_

**Step B:** Add together the credit amounts taken for:

Multiple Activities Tax Credit	\$	
High Technology Credit	+ \$	
Mfg. Software/Programming Rural Employment B&O Credit	+ \$	
Help Desk Services B&O Credit	+ \$	
International Services Credit	+ \$	
Total (Enter 0 if none of these credits are being taken.)	.....▶	\$ _____

**Step C:** Subtract Step B from Step A. This is the amount of B&O tax due used to determine the Small Business B&O Tax Credit. Proceed to Step 2 above. **Note:** If Step B is larger than Step A enter zero for your Small Business Credit.

**TOTAL** \$ \_\_\_\_\_