

► **Use Black Ink & Return Original Form.**

Tax Registration Number

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 and a letter of explanation.

Other Correspondence?

Note: To change your address or close your business on our web site, go to <http://dor.wa.gov>.

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

Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes [28]					
1.	Gross Amount	Deductions*	=	Taxable Amount	Rate X Tax Due
	<input type="text"/>	<input type="text"/>	=	<input type="text"/>	.0275 <input type="text"/>
Insurance Agents; Insurance Brokers Commission [14]					
2.	Gross Amount	Deductions*	=	Taxable Amount	Rate X Tax Due
	<input type="text"/>	<input type="text"/>	=	<input type="text"/>	.00484 <input type="text"/>
Royalties; Child Care [80]					
3.	Gross Amount	Deductions*	=	Taxable Amount	Rate X Tax Due
	<input type="text"/>	<input type="text"/>	=	<input type="text"/>	.00484 <input type="text"/>
Wholesaling [03]					
4.	Gross Amount	Deductions*	=	Taxable Amount	Rate X Tax Due
	<input type="text"/>	<input type="text"/>	=	<input type="text"/>	.00484 <input type="text"/>
Service & Other Activities [04]					
5.	Gross Amount	Deductions*	=	Taxable Amount	Rate X Tax Due
	<input type="text"/>	<input type="text"/>	=	<input type="text"/>	.015 <input type="text"/>


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

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

DUE DATE: April 30, 2008

- * 5% Penalty Assessed After April 30, 2008
 - 15% Penalty Assessed After June 2, 2008
 - 25% Penalty Assessed After June 30, 2008
- If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.**

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 (Tax due from lines 1-5)	<input type="text"/>
21. Total Tax Due from Section II (Tax due from line 12)	<input type="text"/>
22. Total All Addendums (Example: Local Sales/Use Tax)	<input type="text"/>
23. Subtotal (add lines 20-22)	<input type="text"/>
24. Total Credit from Section III (from page 2, line 19)	<input type="text"/>
25. Subtotal (subtract line 24 from line 23)	<input type="text"/>
26. * Add Penalty, if Applicable (Minimum \$5.00) _____ %	<input type="text"/>
27. Total Amount Due	<input type="text"/>

II. State and Local Use Tax

State Use Tax/Deferred Sales Tax [05] (Also complete Local Use Tax/Deferred Sales Tax below.)

6.	Gross Amount ** <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	** Value of articles used or consumed on which no Washington sales tax has been paid.	Rate X .065 =	Tax Due <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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Local Use Tax/Deferred Sales Tax [46] (Note: If more than two locations, please report all information on the Local Sales and Use Tax Addendum. If you need an addendum, go to our web site at <http://dor.wa.gov>.)

7.	Location Code <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	Value of Articles <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	X	Local Rate <div style="border: 1px solid black; width: 100%; height: 20px;"></div> Enter applicable tax rate	=	Tax Due City or County <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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8.	Location Code <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	Value of Articles <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	X	Local Rate <div style="border: 1px solid black; width: 100%; height: 20px;"></div> Enter applicable tax rate	=	Tax Due City or County <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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9.	Total Value of Articles	Value of Articles *** <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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*** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 6.

10.	Regional Transit Authority (RTA) Tax [89]	Taxable Amount Rate Tax Due RTA reported with Local Rate. See Additional Information below.
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11.	Litter Tax [36]	Taxable Amount <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	X .00015 =	Tax Due <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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Additional Information

Regional Transit Authority (RTA) Tax

The RTA tax will no longer be reported separately. The local sales and use tax rates have changed to include the RTA rate. For those locations that are not in the RTA, new location codes have been established. For more information, see the Regional Transit Authority (RTA) Tax Reporting Changes Special Notice or the Local Sales & Use Tax Rates & Changes Flyer at <http://dor.wa.gov>.

Want an easier way to file?

Go to <http://dor.wa.gov>. Register for E-file and you can file your return quickly and easily. For assistance, call 1-877-345-3353.

Need help? Unsure how to file?

For Internet Assistance - Go to the Department of Revenue's web site at <http://dor.wa.gov>.

Get instructions for completing the Business & Occupation Activities Return, Local Sales and Use Tax Addendum, and other tax related forms.

For Telephone Assistance, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

Applying for a Penalty Waiver?

Check this box and attach a waiver request.

For penalty waiver criteria information, go to <http://dor.wa.gov>, or you may call 1-800-334-8969 and enter code 429.

12. Total Tax Due from Section II (Transfer total to page 1 line 21.)

	Tax Due <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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III. Credits

		Amount of Credit	
13.	Small Business B&O Tax Credit (See enclosed.) [815]		

		Amount of Credit	
14.	Manufacturing Software; Programming Rural Employment B&O Credit [860]		

		Amount of Credit	
15.	Help Desk Services B&O Credit [865]		

		Amount of Credit	
16.	International Services Credit [855]		

		Amount of Credit	
17.	B&O Credit for Syrup Tax Paid [945]		

		Amount of Credit	
18.	Other Credits (Attach appropriate documents.) [810]		

		Amount of Credit	
19.	Total Credit (Transfer total to page 1, line 24.)		

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

Quarterly Small Business B&O Tax Credit Table

<i>If Your Total Business and Occupation Tax is:</i>		<i>Your Small Business B&O Tax Credit is:</i>
<i>At Least</i>	<i>But Less Than</i>	
\$ 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

<i>If Your Total Business and Occupation Tax is:</i>		<i>Your Small Business B&O Tax Credit is:</i>
<i>At Least</i>	<i>But Less Than</i>	
\$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	\$	
Mfg. Software/Programming Rural Employment B&O Credit	+ \$	
Help Desk Services B&O Credit	+ \$	
International Services Credit	+ \$	
Customized Employment Training Credit	+ \$	
Hospital Patient Handling B&O Credit	+ \$	
B&O Credit for Syrup Tax Paid	+ \$	
Other Credits (for example: Commute Trip Reduction, LIHEAP PUT, etc.)	+ \$	
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 \$ _____