

► 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 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 <input type="text"/>	- Deductions* <input type="text"/>	= Taxable Amount <input type="text"/>	Rate X <input type="text"/>	Tax Due <input type="text"/>
Insurance Agents; Insurance Brokers Commission [14]					
2.	Gross Amount <input type="text"/>	- Deductions* <input type="text"/>	= Taxable Amount <input type="text"/>	Rate X <input type="text"/>	Tax Due <input type="text"/>
Royalties; Child Care [80]					
3.	Gross Amount <input type="text"/>	- Deductions* <input type="text"/>	= Taxable Amount <input type="text"/>	Rate X <input type="text"/>	Tax Due <input type="text"/>
Wholesaling [03]					
4.	Gross Amount <input type="text"/>	- Deductions* <input type="text"/>	= Taxable Amount <input type="text"/>	Rate X <input type="text"/>	Tax Due <input type="text"/>
Service & Other Activities [04]					
5.	Gross Amount <input type="text"/>	- Deductions* <input type="text"/>	= Taxable Amount <input type="text"/>	Rate X <input type="text"/>	Tax Due <input type="text"/>

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

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

DUE DATE: July 31, 2009

- * 5% Penalty Assessed After July 31, 2009
 - 15% Penalty Assessed After August 31, 2009
 - 25% Penalty Assessed After September 30, 2009
- 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 47464
Olympia WA 98504-7464

- Make check or money order payable to the Washington State Department of Revenue.
- Please write your tax registration number on your check.
- Signature _____
- Print Name _____
- Phone Number () _____ Date ___/___/___

IV. Totals

19. Total Tax Due from Section I (Tax due from lines 1-5)	<input type="text"/>
20. Total Tax Due from Section II (Tax due from line 11)	<input type="text"/>
21. Total All Addendums (Example: Local Sales/Use Tax)	<input type="text"/>
22. Subtotal (add lines 19-21)	<input type="text"/>
23. Total Credit from Section III (from page 2, line 18)	<input type="text"/>
24. Subtotal (subtract line 23 from line 22)	<input type="text"/>
25. * Add Penalty, if Applicable (Minimum \$5.00) _____ %	<input type="text"/>
26. Total Amount Due	<input type="text"/>

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 \$ _____