

► **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 .0275 |
| | | | Tax Due <input type="text"/> |
| Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions [14] | | | |
| 2. | Gross Amount <input type="text"/> | Deductions* <input type="text"/> | Taxable Amount <input type="text"/> |
| | | | Rate X .00484 |
| | | | 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 .00484 |
| | | | Tax Due <input type="text"/> |
| Wholesaling [03] | | | |
| 4. | Gross Amount <input type="text"/> | Deductions* <input type="text"/> | Taxable Amount <input type="text"/> |
| | | | Rate X .00484 |
| | | | 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 .015 |
| | | | 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: October 31, 2009

- * 5% Penalty Assessed After November 2, 2009
 - 15% Penalty Assessed After November 30, 2009
 - 25% Penalty Assessed After December 31, 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"/> |

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. | X .065 = | Tax Due <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |
|----|---|---|----------|---|

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 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;"></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> |
|----|---|---|---|--|---|--|

| | | | | | | |
|----|---|---|---|--|---|--|
| 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;"></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> |
|----|---|---|---|--|---|--|

| | | |
|----|-------------------------|---|
| 9. | Total Value of Articles | Value of Articles *** <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |
|----|-------------------------|---|

*** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 6.

| | | | | | |
|-----|-----------------|--|---|----------|---|
| 10. | Litter Tax [36] | Taxable Amount <div style="border: 1px solid black; width: 100%; height: 20px;"></div> | X | .00015 = | Tax Due <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |
|-----|-----------------|--|---|----------|---|

Additional Information

Penalties and Interest

Penalties:

- Any unpaid tax (including partial payments) is subject to delinquent return penalty at the rate on the front of the return. (RCW 82.32.090)
- A 5% assessment penalty may be assessed if the return is substantially underpaid. (RCW 82.32.090)

Interest: Interest will accrue from the first day of the month following the due date, until paid. (RCW 82.32.050)

Need help? Unsure how to file?

For Internet Assistance - Go to the Department of Revenue's web site at 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 dor.wa.gov, or you may call 1-800-334-8969 and enter code 429.

Want an easier way to file?

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

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.

11. Total Tax Due from Section II (Transfer total to page 1 line 20.)

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

III. Credits

| | |
|--|--|
| 12. Small Business B&O Tax Credit (See page 4.) [815] | Amount of Credit <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |
|--|--|

| | |
|--|--|
| 13. Manufacturing Software; Programming Rural Employing B&O Credit [860] | Amount of Credit <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |
|--|--|

| | |
|---|--|
| 14. Help Desk Services B&O Credit [865] | Amount of Credit <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |
|---|--|

| | |
|---|--|
| 15. International Services Credit [855] | Amount of Credit <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |
|---|--|

| | |
|---|--|
| 16. B&O Credit for Syrup Tax Paid [945] | Amount of Credit <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |
|---|--|

| | |
|---|--|
| 17. Other Credits (Attach appropriate documents.) [810] | Amount of Credit <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |
|---|--|

| | |
|--|--|
| 18. Total Credit (Transfer total to page 1, line 23.) | Amount of Credit <div style="border: 1px solid black; width: 100%; height: 20px;"></div> |
|--|--|

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 \$ _____