

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

Tax Registration Number

Name _____

Business Name _____

Street Address _____

City, State, Zip _____

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.

___/___/___

Filing an Amended Return?

Check this box and attach amended return information and a letter of explanation.

Other Correspondence?

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
	<input type="text"/>	<input type="text"/>	<input type="text"/>
			Rate X .00275
			Tax Due <input type="text"/>
Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions [14]			
2.	Gross Amount	Deductions*	Taxable Amount
	<input type="text"/>	<input type="text"/>	<input type="text"/>
			Rate X .00484
			Tax Due <input type="text"/>
Royalties; Child Care [80]			
3.	Gross Amount	Deductions*	Taxable Amount
	<input type="text"/>	<input type="text"/>	<input type="text"/>
			Rate X .00484
			Tax Due <input type="text"/>
Wholesaling [03]			
4.	Gross Amount	Deductions*	Taxable Amount
	<input type="text"/>	<input type="text"/>	<input type="text"/>
			Rate X .00484
			Tax Due <input type="text"/>
For Profit Hospitals; Scientific R&D [135] (May - Dec income only)			
5.	Gross Amount	Deductions*	Taxable Amount
	<input type="text"/>	<input type="text"/>	<input type="text"/>
			Rate X .015
			Tax Due <input type="text"/>
Service & Other Activities [04] (Jan - April income only)			
6.	Gross Amount	Deductions*	Taxable Amount
	<input type="text"/>	<input type="text"/>	<input type="text"/>
			Rate X .015
			Tax Due <input type="text"/>
Service & Other Activities [504] (May - Dec income only)			
7.	Gross Amount	Deductions*	Taxable Amount
	<input type="text"/>	<input type="text"/>	<input type="text"/>
			Rate X .018
			Tax Due <input type="text"/>

* Deductions taken but not itemized on pages 3 & 4 will be disallowed.

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

DUE DATE: January 31, 2011

* 5% Penalty Assessed After January 31, 2011
 15% Penalty Assessed After February 28, 2011
 25% Penalty Assessed After March 31, 2011
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

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; or**

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

► Make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check.

► Signature _____

► Print Name _____

► Phone Number () _____ Date ___/___/___

IV. Totals

21. Total Tax Due from Section I (Tax due from lines 1-7)	<input type="text"/>
22. Total Tax Due from Section II (Tax due from line 13)	<input type="text"/>
23. Total All Addendums (Example: Local Sales/Use Tax)	<input type="text"/>
24. Subtotal (add lines 21-23)	<input type="text"/>
25. Total Credit from Section III (from page 2, line 20)	<input type="text"/>
26. Subtotal (subtract line 25 from line 24)	<input type="text"/>
27. * Add Penalty, if Applicable (Minimum \$5.00) _____ %	<input type="text"/>
28. 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.)

8.	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Gross Amount **</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Gross Amount **		<p>** Value of articles used or consumed on which no Washington sales tax has been paid.</p>	<p>Rate</p> <p>X .065 =</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Tax Due</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Tax Due	
Gross Amount **								
Tax Due								

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.)

9.	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Location Code</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Location Code		<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Value of Articles</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Value of Articles		X	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Local Rate</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Local Rate		=	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Tax Due City or County</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Tax Due City or County	
Location Code														
Value of Articles														
Local Rate														
Tax Due City or County														

Enter applicable tax rate

10.	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Location Code</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Location Code		<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Value of Articles</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Value of Articles		X	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Local Rate</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Local Rate		=	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Tax Due City or County</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Tax Due City or County	
Location Code														
Value of Articles														
Local Rate														
Tax Due City or County														

Enter applicable tax rate

11.	Total Value of Articles	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Value of Articles ***</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Value of Articles ***	
Value of Articles ***				

*** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 8.

12.	Litter Tax [36]	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Taxable Amount</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Taxable Amount		X	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Rate</th> </tr> <tr> <td style="border: 1px solid black; height: 20px; text-align: center;">.00015</td> </tr> </table>	Rate	.00015	=	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Tax Due</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Tax Due	
Taxable Amount												
Rate												
.00015												
Tax Due												

13. Total Tax Due from Section II (Transfer total to page 1 line 22.)

	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Tax Due</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Tax Due	
Tax Due			

Additional Information

Penalties and Interest

- 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 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.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

III. Credits

14. Small Business B&O Tax Credit	[815]	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Amount of Credit</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Amount of Credit	
Amount of Credit				

15. Manufacturing Software; Programming Rural Employment B&O Credit	[860]	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Amount of Credit</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Amount of Credit	
Amount of Credit				

16. Help Desk Services B&O Credit	[865]	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Amount of Credit</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Amount of Credit	
Amount of Credit				

17. International Services Credit	[855]	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Amount of Credit</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Amount of Credit	
Amount of Credit				

18. B&O Credit for Syrup Tax Paid	[945]	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Amount of Credit</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Amount of Credit	
Amount of Credit				

19. Other Credits (Attach appropriate documents.)	[810]	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Amount of Credit</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Amount of Credit	
Amount of Credit				

20. Total Credit (Transfer total to page 1, line 25.)	<table style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Amount of Credit</th> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	Amount of Credit	
Amount of Credit			

6. Service & Other Activities (Jan - April income only)

	I.D.	Amount
Bad Debts	[0401]	<input type="text"/>
Cash & Trade Discounts	[0402]	<input type="text"/>
Interstate & Foreign Sales (Apportionment)	[0404]	<input type="text"/>
Advances Reimbursements; Rtns & Allowances	[0407]	<input type="text"/>
Gambling; Prize; Cash Pay-Outs	[0410]	<input type="text"/>
Qualified Initiation Fees; Dues; Contributions Rec'd	[0411]	<input type="text"/>
Interest on Certain Invest/Loan/Obligations	[0412]	<input type="text"/>
Artistic/Cultural Activities	[0416]	<input type="text"/>
Other (Explain below):	[0499]	<input type="text"/>

Total		<input type="text"/>

7. Service & Other Activities (May - Dec income only)

	I.D.	Amount
Bad Debts	[50401]	<input type="text"/>
Cash & Trade Discounts	[50402]	<input type="text"/>
Interstate & Foreign Sales (Apportionment)	[50404]	<input type="text"/>
Advances Reimbursements; Rtns & Allowances	[50407]	<input type="text"/>
Gambling; Prize; Cash Pay-Outs	[50410]	<input type="text"/>
Qualified Initiation Fees; Dues; Contributions Rec'd	[50411]	<input type="text"/>
Interest on Certain Invest/Loan/Obligations	[50412]	<input type="text"/>
Artistic/Cultural Activities	[50416]	<input type="text"/>
Other (Explain below):	[50499]	<input type="text"/>

Total		<input type="text"/>



Washington State Department of Revenue

<http://dor.wa.gov>



Need help? Call us weekdays
8 a.m. to 5 p.m. at 1-877-345-3353.



A 2.5% processing fee will apply.

The benefits of E-file

- Available anytime, anywhere you have internet access.
- Fill in the numbers and let E-file do the math.
- More accurate than paper, with current rates and error checking.
- Fast, secure and customizable—show only the lines you need to report.
- File your return early and schedule your payment for the due date.
- Upload files following the simple, step by step tutorial.

And after you've E-filed, you can also do any of these tasks through My account:

- Update your business address and phone
- Apply for a reseller permit
- Send a secure e-mail
- Request a tax status letter