Department of Revenue
Washington State

January - February - March 2010
Business & Occupation Activities Return

Q1 10

▸ ***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.**

or

☐ 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]

	Gross Amount		Deductions*		Taxable Amount	Rate	Tax Due
1.		-		=		X .00275	

Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions [14]

	Gross Amount		Deductions*		Taxable Amount	Rate	Tax Due
2.		-		=		X .00484	

Royalties; Child Care [80]

	Gross Amount		Deductions*		Taxable Amount	Rate	Tax Due
3.		-		=		X .00484	

Wholesaling [03]

	Gross Amount		Deductions*		Taxable Amount	Rate	Tax Due
4.		-		=		X .00484	

Service & Other Activities [04]

	Gross Amount		Deductions*		Taxable Amount	Rate	Tax Due
5.		-		=		X .015	

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

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

DUE DATE: April 30, 2010

* **5%** Penalty Assessed After April 30, 2010
15% Penalty Assessed After June 1, 2010
25% Penalty Assessed After June 30, 2010
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)
20. Total Tax Due from Section II (Tax due from line 11)
21. Total All Addendums (Example: Local Sales/Use Tax)
22. Subtotal (add lines 19-21)
23. Total Credit from Section III (from page 2, line 18)
24. Subtotal (subtract line 23 from line 22)
25. * Add Penalty, if Applicable (Minimum $5.00) ____%
26. **Total Amount Due**

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 ** _____ ** Value of articles used or consumed on which no Washington sales tax has been paid. X Rate .065 = 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.)*

7. Location Code _____ Value of Articles _____ X Local Rate _____ (Enter applicable tax rate) = Tax Due City or County _____

8. Location Code _____ Value of Articles _____ X Local Rate _____ (Enter applicable tax rate) = Tax Due City or County _____

9. Total Value of Articles — Value of Articles *** _____

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

10. Litter Tax [36] — Taxable Amount _____ X Rate .00015 = Tax Due _____

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

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.

III. Credits

		Amount of Credit
12. **Small Business B&O Tax Credit** (See page 4.)	[815]	
13. Manufacturing Software; Programming Rural Employment B&O Credit	[860]	
14. Help Desk Services B&O Credit	[865]	
15. International Services Credit	[855]	
16. B&O Credit for Syrup Tax Paid	[945]	
17. Other Credits (Attach appropriate documents.)	[810]	
18. **Total Credit** (Transfer total to page 1, line 23.)		

Department of Revenue
Washington State

January - February - March 2010 Business & Occupation Activities Deduction Detail

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- ***Use Black Ink and Attach this Original Form to your Business & Occupation Activities Return.***

- **If you have deductions,** return this page. **If you do not have deductions,** do not return this page.
- We cannot approve deductions taken on the Business & Occupation Activities Return that are not itemized on this page.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total deduction amount for each classification from this page to the corresponding line on page 1 of your tax return.

If completing, fill out name, tax registration number and attach to your Business & Occupation Activities Return.

Name: _____ Tax Registration Number

1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes

	I.D.	Amount
Bad Debts	[2801]	
Cash & Trade Discounts	[2802]	
Other (Explain below): _____	[2899]	
	Total	

2. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions

	I.D.	Amount
Bad Debts	[1401]	
Other (Explain below): _____	[1499]	
	Total	

3. Royalties; Child Care

	I.D.	Amount
Bad Debts	[8001]	
Cash & Trade Discounts	[8002]	
Advances Reimbursements; Rtns & Allowances	[8007]	
Other (Explain below): _____	[8099]	
	Total	

Note: If you have deductions, please include your deduction detail page with your return.

4. Wholesaling

	I.D.	Amount
Bad Debts	[0301]	
Cash & Trade Discounts	[0302]	
Interstate & Foreign Sales	[0304]	
Motor Vehicle Fuel Tax	[0305]	
Casual Sales; Accommodation Sales	[0306]	
Advances Reimbursements; Rtns & Allowances	[0307]	
No Local Activity	[0308]	
Other (Explain below): _____	[0399]	
	Total	

5. Service & Other Activities

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

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		$ _____
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** $ _____