

► **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.

Effective date of change \_\_\_/\_\_\_/\_\_\_

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**

1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities [28]

Gross Amount	Deductions*	= Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .0275	<input type="text"/>

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

Gross Amount	Deductions*	= Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

3. Royalties; Child Care [80]

Gross Amount	Deductions*	= Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

4. Wholesaling [03]

Gross Amount	Deductions*	= Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

5. For Profit Hospitals; Scientific R&D [135]

Gross Amount	Deductions*	= Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .015	<input type="text"/>

6. Service & Other Activities [04]

Gross Amount	Deductions*	= Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .018	<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, 2013**

- \* 5% Penalty Assessed After January 31, 2013
  - 15% Penalty Assessed After February 28, 2013
  - 25% Penalty Assessed After April 01, 2013
- 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.
  - Please write your tax registration number on your check.
  - Signature \_\_\_\_\_
  - Print Name \_\_\_\_\_
  - Phone Number ( ) \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

**IV. Totals**

18. Total Tax Due from Section I (Tax due from lines 1-6)	<input type="text"/>
19. Total Tax Due from Section II (Tax due from line 12)	<input type="text"/>
20. Total All Addendums (Example: Local Sales/Use Tax)	<input type="text"/>
21. Subtotal (add lines 18-20)	<input type="text"/>
22. Total Credit from Section III (from page 2, line 17)	<input type="text"/>
23. Subtotal (subtract line 22 from line 21)	<input type="text"/>
24. * Add Penalty, if Applicable (Minimum \$5.00) _____ %	<input type="text"/>
<b>25. Total Amount Due</b>	<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.)

7.	<b>Gross Amount **</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	** Value of articles used or consumed on which no Washington sales tax has been paid.	X .065 =	<b>Tax Due</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></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 dor.wa.gov.)

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

11.	Litter Tax [36]	<b>Taxable Amount</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	X	<b>Rate</b> .00015 =	<b>Tax Due</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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### 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](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 [dor.wa.gov](http://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](http://dor.wa.gov). Register for E-file and you can file your return quickly and easily. For assistance, call 1-877-345-3353.

12. Total Tax Due from Section II  
(Transfer total to page 1, line 19.)

	<b>Tax Due</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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## III. Credits

13. Small Business B&O Tax Credit	[815]	<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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14. International Services Credit	[855]	<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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15. B&O Credit for Syrup Tax Paid	[945]	<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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16. Other Credits (Attach appropriate documents.)	[810]	<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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17. Total Credit (Transfer total to page 1, line 22.)	<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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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.



## 6. Service & Other Activities

	I.D.	Amount
Bad Debts	[0401]	<input type="text"/>
Cash & Trade Discounts	[0402]	<input type="text"/>
Apportionment (Interstate & Foreign Sales)	[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"/>
		<input type="text"/>
	Total	<input type="text"/>

- If you have deductions, please include this Deduction Detail page with your return.

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# e file

Washington State Department of Revenue

<http://dor.wa.gov>

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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