



# January - December 2013 Business & Occupation Activities Return

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Mail to: State of Washington  
Department of Revenue  
PO Box 47464  
Olympia, WA 98504-7464

Tax Registration Number

Name

Business Name

Street Address

City, State, Zip

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

### Has Your Address Changed?

Please 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.

\_\_\_/\_\_\_/\_\_\_

Other Correspondence?

### No Business Activity?

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

File by telephone: Call 1-800-647-7706. At the greeting, enter code 111 to start the process.

## 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 .00275	<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"/>

- 6a. Service & Other Activities (Income from Jan - June only) [704]

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

- 6b. Service & Other Activities (Income from July - Dec only) [04]

Gross Amount	Deductions*	= Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .015	<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, 2014

- \* 5% Penalty Assessed After January 31, 2014
- 15% Penalty Assessed After February 28, 2014
- 25% Penalty Assessed After March 31, 2014
- If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

### Filing an Amended Return?

- Check this box and attach amended return information and a letter of explanation.
- Penalty waiver request?**  
Check this box and attach a letter of explanation.
- 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 1-6b)	<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"/>
25. <b>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> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	** Value of articles used or consumed on which no Washington sales tax has been paid.	X .065 =	<b>Tax Due</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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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> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	<b>Value of Articles</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	<b>Local Rate</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	=	<b>Tax Due City or County</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Enter applicable tax rate

9.	<b>Location Code</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	<b>Value of Articles</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	<b>Local Rate</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	=	<b>Tax Due City or County</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Enter applicable tax rate

10.	Total Value of Articles	<b>Value of Articles ***</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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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> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	<b>Rate</b> .00015 =	<b>Tax Due</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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12. Total Tax Due from Section II (Transfer total to page 1, line 19.)	<b>Tax Due</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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### Additional Information

The easiest way to file your return is to use our free **E-file service at dor.wa.gov**. For assistance, call 1-877-345-3353.

### Penalties, Interest, & Waivers

- 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)

**For Internet Assistance** - Go to the Department of Revenue's web site at [dor.wa.gov](http://dor.wa.gov).

**For Telephone Assistance**, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

## III. Credits

13. Small Business B&O Tax Credit	[815]	<b>Amount of Credit</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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14. International Services Credit	[855]	<b>Amount of Credit</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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15. B&O Credit for Syrup Tax Paid	[945]	<b>Amount of Credit</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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16. Other Credits (Attach appropriate documents.)	[810]	<b>Amount of Credit</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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17. Total Credit (Transfer total to page 1, line 22.)	<b>Amount of Credit</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.



**6a. Service & Other Activities (Income from Jan - June only)**

	I.D.	Amount
Bad Debts	[70401]	<input type="text"/>
Cash & Trade Discounts	[70402]	<input type="text"/>
Apportionment (Interstate & Foreign Sales)	[70404]	<input type="text"/>
Advances Reimburse-ments; Rtns & Allowances	[70407]	<input type="text"/>
Gambling Prizes & Cash Pay-Outs	[70410]	<input type="text"/>
Qualified Initiation Fees; Dues; Contributions Rec'd	[70411]	<input type="text"/>
Interest on Certain Invest/Loan Obligations	[70412]	<input type="text"/>
Artistic/Cultural Activities	[70416]	<input type="text"/>
Other (Explain below):	[70499]	<input type="text"/>
_____		
Total		<input type="text"/>

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

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**6b. Service & Other Activities (Income from July - Dec only)**

	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 Reimburse-ments; Rtns & Allowances	[0407]	<input type="text"/>
Gambling Prizes & 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"/>
<b>Qualifying Blood Banks (Oct-Dec income only)</b>	<b>[0448]</b>	<input type="text"/>
Other (Explain below):	[0499]	<input type="text"/>
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Total		<input type="text"/>