



Want to have your Small Business Tax Credit automatically calculated for you?  
 Use E-file, the Department's Electronic Filing System to file and report your taxes.  
 To start filing electronically, see the instructions attached to your Department of Revenue tax return.

## MONTHLY 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	\$36	Equal to the Amount of B&O Tax Due
\$36	\$41	\$35
\$41	\$46	\$30
\$46	\$51	\$25
\$51	\$56	\$20
\$56	\$61	\$15
\$61	\$66	\$10
\$66	\$71	\$ 5
\$71	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), please use the worksheet provided below.
- Step 2:** Locate the total B&O tax due in the table to the left.
- Step 3:** Read across to the last column to find your Small Business B&O Tax Credit amount.
- Step 4:** Write the amount on page 2, under the Credits section of your return, on the Small Business B&O Tax Credit line.

### 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	\$	_____
High Technology Credit	+	\$ _____
Mfg. Software/Programming Rural Employment B&O Credit	+	\$ _____
Help Desk Services B&O Credit	+	\$ _____
Alternatives to Field Burning B&O Credit	+	\$ _____
International Services Credit	+	\$ _____
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** \$ \_\_\_\_\_

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.