MAIL TO: Washington State Department of Revenue PO Box 34051 Seattle WA 98124-1051

# May 2006 Combined Excise Tax Return

05
06

☐ ***ONLY*** *Fill in Box if Amended Return Information Attached*

NAME _____ TAX REG NO. _____

FIRM NAME _____

STREET ADDRESS _____

CITY, STATE, ZIP _____

**Address Changes?** ☐ business location ☐ mailing address ☐ both **Business closed?** ☐ Date closed ___/___/___ See Help section, pg 2.

**Please fill in the appropriate box and note address changes above.**

## ▶ Use Black Ink & Return The Original Form

## I STATE BUSINESS AND OCCUPATION TAX

| Line No. | Tax Classification | Code | Column I Gross Amount | Col. 2 Deductions* Totals from Pg. 3 & 4 | Column 3 Taxable Amount | Col. 4 Rate | Column 5 Tax Due |
|---|---|---|---|---|---|---|---|
| 1 | Extracting, Extracting for Hire | 16 | | | | .00484 | |
| 2 | Slaughter, Break Proc, Perish Meat-Whlse; Mfg Wheat into Flour; Raw Seafood; Soybean & Canola Proc | 30 | | | | .00138 | |
| 3 | Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes | 28 | | | | .00275 | |
| 4 | Insurance Agents; Insurance Brokers Commis | 14 | | | | .00484 | |
| 5 | Prescription Drug Warehousing; Dairy Products, Bio/Alcohol Fuel, or Split/Proc Dried Peas | 21 | | | | .00138 | |
| 6 | Processing for Hire; Printing and Publishing | 10 | | | | .00484 | |
| 7 | Manufacturing | 07 | | | | .00484 | |
| 8 | Royalties; Child Care | 80 | | | | .00484 | |
| 9 | Wholesaling | 03 | | | | .00484 | |
| 10 | Warehousing; Radio & TV Broadcasting; Public Rd Const; Gov Contracting; Chem Dependency Ctr | 11 | | | | .00484 | |
| 11 | Public or Nonprofit Hospitals | 55 | | | | .015 | |
| 12 | Cleanup of Radioactive Waste for US Gov | 83 | | | | .00471 | |
| 13 | Service & Other Activities; Gambling Contests of Chance (less than $50,000 a year) | 04 | | | | .015 | |
| 14 | Gambling Contests of Chance ($50,000 a year or greater) | 192 | | | | .016 | |
| 15 | Retailing of Interstate Transportation Equip | 19 | | | | .00484 | |
| 16 | Retailing | 02 | | | | .00471 | |

***GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME***

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

**TOTAL B&O TAX**

## II STATE SALES AND USE TAX

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 17 | Retail Sales (also complete local tax section III) | 01 | | | | .065 | |
| 18 | Use Tax/Deferred Sales Tax (also complete local tax section III) | 05 | | Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid | | .065 | |

**TOTAL STATE SALES & USE TAX**

## II LOCAL CITY AND/OR COUNTY SALES AND USE TAX

**Local Sales Tax (Enter applicable rate of tax.)** **Code 45**
Total Taxable Amount must be the same as line 17, column 3, Taxable Amount

| Line No. | Location Code | Taxable Amount | Local Rate | Tax Due City or Co. |
|---|---|---|---|---|
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| | TOTAL TAXABLE | | TOTAL | |

**Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax.)** **Code 46**
Total Value of Articles must be the same as line 18, column 1, Gross Amount

| Line No. | Location Code | Value of Articles | Local Rate | Tax Due City or Co. |
|---|---|---|---|---|
| 23 | | | | |
| 24 | | | | |
| | TOTAL VALUE OF ARTICLES | | TOTAL | |

| Line No. | Tax Classification | Code | Taxable Amount | Rate | Tax Due |
|---|---|---|---|---|---|
| 25 | Motor Vehicle Sales/Leases | 120 | | .003 | |
| 26 | Region Transit Authority (RTA) | 89 | | .004 | |
| 27 | King County Food & Bev | 90 | | .005 | |
| 28 | Litter Tax | 36 | | .00015 | |

☐ ***If you have no business activity, check the box and mail this return (unless filed electronically)***

**DUE DATE: June 20, 2006**
★ **5%** Penalty Assessed After June 20, 2006
**15%** Penalty Assessed After July 31, 2006
**25%** Penalty Assessed After August 31, 2006
***If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.***

▶ Please make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check. Do not mail cash or coins.
▶ For assistance, call 1-800-647-7706.
▶ Signature _____
▶ Ph. ( ) _____ Date _____

## VII TOTALS

| Line No. | Item | |
|---|---|---|
| 29 | Total All Tax Due from page 1 | |
| 30 | Total All Tax Due from page 2 | |
| 31 | Total All Addendums (example: Rental Car Addendum) | |
| 32 | Subtotal (add lines 29-31) | |
| 33 | Credit (from page 2, section VI, total credit) | |
| 34 | Subtotal (subtract line 33 from line 32) | |
| 35 | Add Penalty, if applicable ★ Minimum $5.00 | |
| | **TOTAL AMOUNT OWED (add lines 34 - 35)** | |

## IV LODGING TAXES

| TRANSIENT RENTAL INCOME INFORMATION Code 47 | | | |
|---|---|---|---|
| Line No. | Location Code | Income | |
| 36 | | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |

(enter location code and income only)

| TOURISM PROMOTION AREA LODGING CHARGE Code 170 | | | | | |
|---|---|---|---|---|---|
| Line No. | Location Code | Number of Unit/Days | Unit/Day Rate Charged | Total Charges Due | |
| 40 | | | | | |
| 41 | | | | | |
| 42 | | | | | |
| 43 | | | | | |
| TOTAL TOURISM PROMOTION AREA LODGING CHARGE | | | | | |

| CONVENTION AND TRADE CENTER TAX Code 48 | | | | | |
|---|---|---|---|---|---|
| Line No. | Location Code | Taxable Amount | Rate | Tax Due | |
| 44 | | | | | |
| 45 | | | | | |
| 46 | | | | | |
| TOTAL CONVENTION & TRADE CENTER TAX | | | | | |

| SPECIAL HOTEL/MOTEL TAX Code 70 | | | | | |
|---|---|---|---|---|---|
| Line No. | Location Code | Taxable Amount | Rate | Tax Due | |
| 47 | | | | | |
| 48 | | | | | |
| 49 | | | | | |
| TOTAL SPECIAL HOTEL/MOTEL TAX | | | | | |

****For those filing Public Utility Tax see "*Need Help?*" below.**

## V OTHER TAXES

| Line No. | Tax Classification | Code | Column I Gross Amount | Col. 2 Deductions* Totals from Pg. 4 | Column 3 Taxable Amount | Col. 4 Rate | Column 5 Tax Due |
|---|---|---|---|---|---|---|---|
| 50 | Tobacco Products/Cigars (less than $0.67) | 20 | | | | .75 | |
| 51 | Refuse Collection | 64 | | | | .036 | |
| 52 | Petroleum Products Tax | 57 | Temporarily Not Due – Fund Limit Reached | | | .005 | |
| 53 | Hazardous Substance | 65 | | | | .007 | |
| 54 | IMR | 79 | | | | .06 | |

| Line No. | Tax Classification | Code | Item | Quantity Sold | Rate | Tax Due |
|---|---|---|---|---|---|---|
| 55 | Solid Fuel Burning Device Fee | 59 | Number of Stoves, Fireplaces, & Solid Fuel Burning Devices: | | $30.00 | |
| 56 | Syrup Tax | 54 | Number of Gallons (whole numbers only): | | $1.00 | |
| 57 | Tire Fee | 73 | Number of Tires: | | .90 | |
| 58 | Cigar Tax ($0.67 or more) | 194 | Number of Cigars ($0.67 or more): | | .50 | |
| 59 | State Enhanced 911, TRS, & WTAP | 93 | Number of Taxable Switched Access Lines: | | .44 | |
| 60 | Wireless State Enhanced 911 Tax | 94 | Number of Taxable Radio Access Lines (Wireless): | | .20 | |

| Line No. | Tax Classification | Code | Item | Number of Days | Rate | Tax Due |
|---|---|---|---|---|---|---|
| 61 | Quality Maintenance Fee on Nursing Facility Operators | 78 | Total Number of Patient Days Less Medicare Days: | | $5.25 | |

*** Deductions taken but not itemized on page 4 will be disallowed.**

**TOTAL OTHER TAXES** (add lines 50-61)

### *NEED HELP?*

** Public Utility Tax is filed using an addendum. To get a copy of the Public Utility Tax Addendum go to http://dor.wa.gov or call 1-800-647-7706.

**Internet Assistance – Go to DOR's home page at http://dor.wa.gov**

- Get tax return information and instructions, penalty waiver information, and more.
- Click on **FORMS** to access forms including the Local Sales and Use Tax Addendum, and other tax-related forms.
- To update your account information or to close your account with the Department of Revenue, click on **CONTACT US.**

**Telephone Assistance**

- Call the Department of Revenue office nearest you or 1-800-647-7706.
- To file a No Business Activity return 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. Do not mail paper return back to the Department.
- For penalty waiver criteria information, call 1-800-334-8969 and enter code 429.
- For business closure information, call 1-800-334-8969 and enter code 430.

*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.*

## VI CREDITS

| Line No. | Credit Classification | Credit I.D. | Amount |
|---|---|---|---|
| 62 | Multiple Activities Tax Credit (attach Schedule C) | 800 | |
| 63 | High Technology Credit | 830 | |
| 64 | Manufacturing Software; Programming Rural Employment B&O Credit | 860 | |
| 65 | Help Desk Services B&O Credit | 865 | |
| 66 | International Services Credit | 855 | |
| **67** | ***Small Business B&O Tax Credit (go to http://dor.wa.gov)*** | **815** | |
| 68 | Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit | 870 | |
| 69 | Public Utility Investment Cost Recovery Payments Credit | 925 | |
| 70 | Bad Debt Tax Credit (attach Schedule B) | 801 | |
| 71 | Hazardous Substance | 805 | |
| 72 | Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund | 880 | |
| 73 | Tobacco Products/Cigar Tax Credit | 930 | |
| 74 | Other Credits (attach appropriate documents) | 810 | |

**TOTAL CREDIT (transfer to page 1, line 33)**

Washington State
Department of Revenue
PO Box 34051
Seattle WA 98124-1051

# May 2006
# Deduction Detail

| 05 |
|---|
| 06 |

- **If you have deductions**, *return pages 3 and 4.* **If you do not have deductions** *do not return pages 3 and 4.*
- We cannot approve deductions taken on the Combined Excise Tax 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 your tax return in the deduction column.

***If completing, fill out name, tax registration number and attach to your Combined Excise Tax Return.***

Name _____ Tax Registration No. _____ – _____ – _____

| Line 1 - Extracting, Extracting for Hire | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 1601 | | |
| Cash & Trade Discounts | 1602 | | |
| Other (Explain): | 1699 | | |
| | TOTAL | | |

| Line 2 - Slaughter, Break Processing… | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 3001 | | |
| Cash & Trade Discounts | 3002 | | |
| Other (Explain): | 3099 | | |
| | TOTAL | | |

| Line 3 – Travel Agent Com; Intl Charter… | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 2801 | | |
| Cash & Trade Discounts | 2802 | | |
| Other (Explain): | 2899 | | |
| | TOTAL | | |

| Line 4 - Insurance Agents; Insurance… | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 1401 | | |
| Other (Explain): | 1499 | | |
| | TOTAL | | |

| Line 5 – Prescription Drug Warehousing… | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 2101 | | |
| Cash & Trade Discounts | 2102 | | |
| Freight on Out-of-State Deliveries | 2103 | | |
| Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only.) | 2104 | | |
| Advances Reimbursements; Rtrns & Allowances | 2107 | | |
| Other (Explain): | 2199 | | |
| | TOTAL | | |

| Line 6 – Processing for Hire; Printing and… | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 1001 | | |
| Cash & Trade Discounts | 1002 | | |
| Freight on Out-of-State Deliveries | 1003 | | |
| Advances Reimbursements; Rtrns & Allowances | 1007 | | |
| Other (Explain): | 1099 | | |
| | TOTAL | | |

| Line 7 – Manufacturing | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 0701 | | |
| Cash & Trade Discounts | 0702 | | |
| Freight on Out-of-State Deliveries | 0703 | | |
| Advances Reimbursements; Rtrns & Allowances | 0707 | | |
| Other (Explain): | 0799 | | |
| | TOTAL | | |

| Line 8 – Royalties; Child Care | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 8001 | | |
| Cash & Trade Discounts | 8002 | | |
| Advances Reimbursements; Rtrns & Allowances | 8007 | | |
| Other (Explain): | 8099 | | |
| | TOTAL | | |

| Line 9 – 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; Rtrns & Allowances | 0307 | | |
| No Local Activity | 0308 | | |
| Other (Explain): | 0399 | | |
| | TOTAL | | |

| Line 10 – Warehousing; Radio & TV… | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 1101 | | |
| Cash & Trade Discounts | 1102 | | |
| Interstate & Foreign Sales | 1104 | | |
| Advances Reimbursements; Rtrns & Allowances | 1107 | | |
| Radio/TV Advertising | 1109 | | |
| Other (Explain): | 1199 | | |
| | TOTAL | | |

| Line 11 – Public or Nonprofit Hospitals | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 5501 | | |
| Cash & Trade Discounts | 5502 | | |
| Advances Reimbursements; Rtrns & Allowances | 5507 | | |
| Other (Explain): | 5599 | | |
| | TOTAL | | |

***Not all deductions are allowable from both Retailing and Retail Sales Tax.***

| Line 12 – Cleanup of Radioactive Waste… | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 8301 | | |
| Cash & Trade Discounts | 8302 | | |
| Interstate & Foreign Sales | 8304 | | |
| Advances Reimbursements; Rtrns & Allowances | 8307 | | |
| Other (Explain): | 8399 | | |
| | **TOTAL** | | |

| Line 13 – Service & Other Activities; Gambling Contests of Chance (less than $50,000 a year) | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 0401 | | |
| Cash & Trade Discounts | 0402 | | |
| ***Interstate & Foreign Sales (Apportionment)*** | 0404 | | |
| Advances Reimbursements; Rtrns & Allowances | 0407 | | |
| Gambling; Prize; Cash Pay-Outs | 0410 | | |
| Certain Initiation Fees; Dues; Contributions | 0411 | | |
| Interest on Certain Invest/Loan/Obligations | 0412 | | |
| Artistic/Cultural Activities | 0416 | | |
| Other (Explain): | 0499 | | |
| | **TOTAL** | | |

| Line 14 – Gambling Contests of Chance ($50,000 a year or greater) | I.D. | Amount | |
|---|---|---|---|
| Gambling; Prize; Cash Pay-Outs | 19210 | | |
| Other (Explain): | 19299 | | |
| | **TOTAL** | | |

| Line 15 - Retailing of Interstate Transport... | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 1901 | | |
| Cash & Trade Discounts | 1902 | | |
| Interstate & Foreign Sales | 1904 | | |
| Advances Reimbursements; Rtrns & Allowances | 1907 | | |
| Consignment Sales | 1915 | | |
| Other (Explain): | 1999 | | |
| | **TOTAL** | | |

| Line 16 – Retailing (B&O) | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 0201 | | |
| Cash & Trade Discounts | 0202 | | |
| Interstate & Foreign Sales | 0204 | | |
| Motor Vehicle Fuel Tax | 0205 | | |
| Advances Reimbursements; Rtrns & Allowances | 0207 | | |
| No Local Activity | 0208 | | |
| Casual Sales; Accommodation Sales | 0213 | | |
| Tax in Gross | 0214 | | |
| Consignment Sales | 0215 | | |
| Artistic/Cultural Activities | 0216 | | |
| Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals | 0217 | | |
| Other (Explain): | 0299 | | |
| | **TOTAL** | | |

| Line 17 – Retail Sales Tax | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 0101 | | |
| Cash & Trade Discounts | 0102 | | |
| Interstate & Foreign Sales | 0104 | | |
| Tax in Gross | 0114 | | |
| Sales to U.S. Government | 0118 | | |
| Motor Vehicle Fuel Sales | 0119 | | |
| Prescription Drugs/Hearing Aids/Lenses/etc | 0121 | | |
| Exempt Food Sales | 0122 | | |
| Qualified Nonresident Sales | 0123 | | |
| Trade-in Allowance | 0124 | | |
| Newspapers | 0125 | | |
| Certain Network Telephone Service | 0126 | | |
| Sales to Indians with Delivery on the Reservation | 0128 | | |
| Sales of Feed to Fish Farmers | 0129 | | |
| Taxable Amount for Tax Paid at Source | 0130 | | |
| Returns & Allowances | 0131 | | |
| Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays | 0132 | | |
| Ride-Sharing Vans | 0134 | | |
| Purebred Livestock for Breeding | 0135 | | |
| Tax Deferral/Investment Certificate No._____ | 0136 | | |
| Sale of Manufacturing Mach/Equip; Install Labor | 0156 | | |
| Direct Pay Permits | 0170 | | |
| Other (Explain): | 0199 | | |
| | **TOTAL** | | |

| Line 51 - Refuse Collection | I.D. | Amount | |
|---|---|---|---|
| Bad Debts | 6401 | | |
| Sales to U.S. Government | 6418 | | |
| Sales to Other Refuse/Solid Waste Collectors | 6445 | | |
| Other (Explain): | 6499 | | |
| | **TOTAL** | | |

| Line 52 - Petroleum Tax | I.D. | Amount | |
|---|---|---|---|
| Petroleum Products Exported Out of State | 5746 | | |
| Other (Explain): | 5799 | | |
| | **TOTAL** | | |

| Line 53 - Hazardous Substance | I.D. | Amount | |
|---|---|---|---|
| Other (Explain): | 6599 | | |
| | **TOTAL** | | |