MAIL TO: Washington State Department of Revenue
PO Box 47464
Olympia, WA 98504-7464

Oct-Nov-Dec 2011

Combined Excise Tax Return

Q4 11

☐ **Filing an Amended Return?** Check this box and attach a letter of explanation.

NAME _____ TAX REG NO. _____

BUSINESS NAME _____

STREET ADDRESS _____

CITY, STATE, ZIP _____

Address Changes? Business Location ☐ Mailing Address ☐ **Business Closed?** ☐ Date Closed ___/___/___ See Help Section, pg 2. **Other Correspondence?** ☐

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; Soybean & Canola Proc	30				.00138	
3	Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes	28				.00275	
4	Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions	14				.00484	
5	Prescription Drug Warehousing; Mfg: Wood Biomass 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; Canned Salmon Labelers	11				.00484	
11	Public or Nonprofit Hospitals; Qualified Food Co-ops	55				.015	
12	Cleanup of Radioactive Waste for US Gov	83				.00471	
13	Service & Other Activities **and/or** Gambling Contests of Chance (less than $50,000 a year)	04				.018	
14	Gambling Contests of Chance ($50,000 a year or greater)	192				.0193	
15	For Profit Hospitals; Scientific R&D	135				.015	
16	Retailing of Interstate Transportation Equip	19				.00484	
17	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

18	Retail Sales (also complete local tax section III)	01				.065	
19	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 _____

III 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 18, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Local Rate	Tax Due City or Co.
20				
21				
22				
23				
	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 19, column 1, Gross Amount

Line No.	Location Code	Value of Articles	Local Rate	Tax Due City or Co.
24				
25				
	TOTAL VALUE OF ARTICLES		TOTAL	

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
26	Motor Vehicle Sales/Leases	120		.003	
27	Litter Tax	36		.00015	

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

DUE DATE: January 31, 2012

★ **5%** Penalty Assessed After January 31, 2012
15% Penalty Assessed After February 29, 2012
25% Penalty Assessed After April 02, 2012
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.

▶ Signature _____

▶ Print Name _____

▶ Ph. ( ) _____ Date _____

VII TOTALS

Line No.	Item	
28	Total All Tax Due from page 1	
29	Total All Tax Due from page 2	
30	Total All Addendums (example: Rental Car Addendum)	
31	Subtotal (add lines 28-30)	
32	Credit (from page 2, section VI, total credit)	
33	Subtotal (subtract line 32 from line 31)	
34	Add Penalty, if applicable ★ Minimum $5.00	
	TOTAL AMOUNT OWED (add lines 33 - 34)	

IV LODGING TAXES

TRANSIENT RENTAL INCOME INFORMATION Code 47			
Line No.	Location Code	Income	
35			
36			
37			
38			

(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	
39					
40					
41					
42					
			TOTAL TOURISM PROMOTION AREA LODGING CHARGE		

CONVENTION AND TRADE CENTER TAX Code 48						
Line No.	Location Code	Taxable Amount		Rate	Tax Due	
43						
44						
45						
				TOTAL CONVENTION & TRADE CENTER TAX		

SPECIAL HOTEL/MOTEL TAX Code 70						
Line No.	Location Code	Taxable Amount		Rate	Tax Due	
46						
47						
48						
				TOTAL SPECIAL HOTEL/MOTEL TAX		

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	
49	Tobacco Products/Cigars (less than $0.69)	20							.95		
50	Refuse Collection	64							.036		
51	Petroleum Products Tax	57	Temporarily Not Due – Fund Limit Reached						.005		
52	Hazardous Substance	65							.007		
53	ICF	79							.06		

Line No.	Tax Classification	Code	Item	Quantity	Rate	Tax Due	
54	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices Sold:		30.00		
55	Syrup Tax	54	Number of Gallons (whole numbers only) Sold:		1.00		
56	Tire Fee	73	Number of Tires Sold:		.90		
57	Cigar Tax ($0.69 or more)	194	Number of Cigars ($0.69 or more):		.65		
58	Little Cigar Tax (acetate integrated filters)	198	Number of Little Cigars:		.15125		
59	Moist Snuff (1.2 oz. or less)	162	Number of Units:		2.526		
60	Moist Snuff (more than 1.2 oz.)	163	Number of Ounces:		2.105		
					TOTAL OTHER TAXES (add lines 49-60)		

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

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)

Internet Assistance – Go to DOR's home page at dor.wa.gov

- Get tax return information and instructions, penalty waiver information, and more.
- Get the Local Sales and Use Tax Addendum, and other tax-related forms.
- Update your account information or close your account with the Department of Revenue.

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.

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.

VI CREDITS

Line No.	Credit Classification	Credit I.D.	Amount	
61	Multiple Activities Tax Credit (attach Schedule C)	800		
62	International Services Credit	855		
63	**Small Business B&O Tax Credit (go to dor.wa.gov)**	**815**		
64	Renewable Energy System Cost Recovery Credit	925		
65	Bad Debt Tax Credit (attach Schedule B)	801		
66	Hazardous Substance	805		
67	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880		
68	Tobacco Products Tax Credit	930		
69	B&O Credit for Syrup Tax Paid	945		
70	Destination Sourcing Tax Credit	602		
71	Other Credits (attach appropriate documents)	810		
			TOTAL CREDIT (transfer to page 1, line 32)	

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

Oct-Nov-Dec 2011
Combined Excise Tax Return Deduction Detail

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- **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 pages 3 and 4.
- 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 Producers; Title…	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		
Dairy, Seafood, Fruits/Veg Processors (see below)*	0367		
Other (Explain):	0399		
	TOTAL		

**Local sales for out-of-state delivery*

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; Qualified Food Co-ops	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 and/or Gambling Contests of Chance (less than $50,000 a year)	I.D.	Amount	
Bad Debts	0401		
Cash & Trade Discounts	0402		
Apportionment (Interstate & Foreign Sales)	0404		
Advances Reimbursements; Rtrns & Allowances	0407		
Gambling; Prize; Cash Pay-Outs	0410		
Qualified Initiation Fees; Dues; Contributions *Received*	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 – For Profit Hospitals; Scientific R&D	I.D.	Amount	
Bad Debts	13501		
Cash & Trade Discounts	13502		
Apportionment (Interstate & Foreign Sales)	13504		
Advances Reimbursements; Rtrns & Allowances	13507		
Qualified Initiation Fees; Dues; Contributions *Received*	13511		
Artistic/Cultural Activities	13516		
Other (Explain):	13599		
	TOTAL		

Line 16 - 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 17 – 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		
Dairy and Seafood Processors (see below)*	0267		
Other (Explain):	0299		
	TOTAL		

**Local sales for out-of-state delivery*

Line 18 – 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		
Retail Sales Tax Exempt Purchases by Farmers	0159		
Direct Pay Permits	0170		
Retail Sales Tax Reported on SER	0179		
Other (Explain):	0199		
	TOTAL		

Line 50 - 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 51 - Petroleum Tax	I.D.	Amount	
Petroleum Products Exported Out of State	5746		
Other (Explain):	5799		
	TOTAL		

Line 52 - Hazardous Substance	I.D.	Amount	
Other (Explain):	6599		
	TOTAL		