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

# Jan - Dec 2012

# Combined Excise Tax Return

| A |
|---|
| 12 |

☐ **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 Additional Information, pg 2 **Other Correspondence?** ☐

Effective date of change ___/___/___

**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; Assisted Living Facilities | 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, 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.***

▶ 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 | | | | | | .003 | | |
| 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 | | |

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

**TOTAL OTHER TAXES** (add lines 49-60)

### 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 a 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

# Jan - Dec 2012
# Combined Excise Tax Return Deduction Detail

| A |
|---|
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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 | | |