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

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

Q4
11

- **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		