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

February 2012
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	