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

# August 2014
# 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 | | |
| **Manufactured Dairy Products** | **2174** | | |
| 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 | | |
| **Dairy Products Used in Mfg of Dairy Products** | **0375** | | |
| Other (Explain): | 0399 | | |
| **Local sales for out-of-state delivery* | 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; 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 (B&O) 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 Prizes & Cash Pay-Outs | 0410 | | |
| *Qualified* Initiation Fees; Dues; Contributions *Received* | 0411 | | |
| Interest on Certain Invest/Loan Obligations | 0412 | | |
| Artistic/Cultural Activities | 0416 | | |
| Qualifying Blood Banks | 0448 | | |
| Other (Explain): | 0499 | | |
| | TOTAL | | |

| Line 14 – Gambling Contests of Chance ($50,000 a year or greater) | I.D. | Amount | |
|---|---|---|---|
| Gambling Prizes & 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 | | |
| **Local sales for out-of-state delivery* | TOTAL | | |

| 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 | | |
| 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 | | |