

ANNUAL SMALL BUSINESS B&O TAX CREDIT TABLE

Table 1: If your business activity is not one of the four activities listed below, please use this table. Use this Small Business Credit (SBC) Table **if less** than 50% of your total taxable B&O income was reported under Service and Other, Gambling Contests of Chance, For Profit Hospitals, and/or Scientific R&D. (This table applies to all periods prior to Annual 2010.)

If Your Total B&O Tax is:		Your SBC is:	If Your Total B&O Tax is:		Your SBC is:	If Your Total B&O Tax is:		Your SBC is:
<i>At Least</i>	<i>But less Than</i>		<i>At Least</i>	<i>But less Than</i>		<i>At Least</i>	<i>But less Than</i>	
\$0	\$421	Equal to the Amount of B&O Tax Due	\$561	\$566	\$280	\$706	\$711	\$135
\$421	\$426	\$420	\$566	\$571	\$275	\$711	\$716	\$130
\$426	\$431	\$415	\$571	\$576	\$270	\$716	\$721	\$125
\$431	\$436	\$410	\$576	\$581	\$265	\$721	\$726	\$120
\$436	\$441	\$405	\$581	\$586	\$260	\$726	\$731	\$115
\$441	\$446	\$400	\$586	\$591	\$255	\$731	\$736	\$110
\$446	\$451	\$395	\$591	\$596	\$250	\$736	\$741	\$105
\$451	\$456	\$390	\$596	\$601	\$245	\$741	\$746	\$100
\$456	\$461	\$385	\$601	\$606	\$240	\$746	\$751	\$95
\$461	\$466	\$380	\$606	\$611	\$235	\$751	\$756	\$90
\$466	\$471	\$375	\$611	\$616	\$230	\$756	\$761	\$85
\$471	\$476	\$370	\$616	\$621	\$225	\$761	\$766	\$80
\$476	\$481	\$365	\$621	\$626	\$220	\$766	\$771	\$75
\$481	\$486	\$360	\$626	\$631	\$215	\$771	\$776	\$70
\$486	\$491	\$355	\$631	\$636	\$210	\$776	\$781	\$65
\$491	\$496	\$350	\$636	\$641	\$205	\$781	\$786	\$60
\$496	\$501	\$345	\$641	\$646	\$200	\$786	\$791	\$55
\$501	\$506	\$340	\$646	\$651	\$195	\$791	\$796	\$50
\$506	\$511	\$335	\$651	\$656	\$190	\$796	\$801	\$45
\$511	\$516	\$330	\$656	\$661	\$185	\$801	\$806	\$40
\$516	\$521	\$325	\$661	\$666	\$180	\$806	\$811	\$35
\$521	\$526	\$320	\$666	\$671	\$175	\$811	\$816	\$30
\$526	\$531	\$315	\$671	\$676	\$170	\$816	\$821	\$25
\$531	\$536	\$310	\$676	\$681	\$165	\$821	\$826	\$20
\$536	\$541	\$305	\$681	\$686	\$160	\$826	\$831	\$15
\$541	\$546	\$300	\$686	\$691	\$155	\$831	\$836	\$10
\$546	\$551	\$295	\$691	\$696	\$150	\$836	\$841	\$5
\$551	\$556	\$290	\$696	\$701	\$145	\$841	or more	\$0
\$556	\$561	\$285	\$701	\$706	\$140			

Note: If your total B&O tax due is less than \$421, your SBC will be equal to the amount of B&O tax due.

Table 2: Use this SBC table **only** if 50% **or more** of your total taxable B&O income was reported under Service and Other, Gambling Contests of Chance, For Profit Hospitals, and/or Scientific R&D.

If Your Total B&O Tax is:		Your SBC is:	If Your Total B&O Tax is:		Your SBC is:	If Your Total B&O Tax is:		Your SBC is:
<i>At Least</i>	<i>But less Than</i>		<i>At Least</i>	<i>But less Than</i>		<i>At Least</i>	<i>But less Than</i>	
\$0	\$841	Equal to the Amount of B&O Tax Due	\$996	\$1001	\$685	\$1156	\$1161	\$525
\$841	\$846	\$840	\$1001	\$1006	\$680	\$1161	\$1166	\$520
\$846	\$851	\$835	\$1006	\$1011	\$675	\$1166	\$1171	\$515
\$851	\$856	\$830	\$1011	\$1016	\$670	\$1171	\$1176	\$510
\$856	\$861	\$825	\$1016	\$1021	\$665	\$1176	\$1181	\$505
\$861	\$866	\$820	\$1021	\$1026	\$660	\$1181	\$1186	\$500
\$866	\$871	\$815	\$1026	\$1031	\$655	\$1186	\$1191	\$495
\$871	\$876	\$810	\$1031	\$1036	\$650	\$1191	\$1196	\$490
\$876	\$881	\$805	\$1036	\$1041	\$645	\$1196	\$1201	\$485
\$881	\$886	\$800	\$1041	\$1046	\$640	\$1201	\$1206	\$480
\$886	\$891	\$795	\$1046	\$1051	\$635	\$1206	\$1211	\$475
\$891	\$896	\$790	\$1051	\$1056	\$630	\$1211	\$1216	\$470
\$896	\$901	\$785	\$1056	\$1061	\$625	\$1216	\$1221	\$465
\$901	\$906	\$780	\$1061	\$1066	\$620	\$1221	\$1226	\$460
\$906	\$911	\$775	\$1066	\$1071	\$615	\$1226	\$1231	\$455
\$911	\$916	\$770	\$1071	\$1076	\$610	\$1231	\$1236	\$450
\$916	\$921	\$765	\$1076	\$1081	\$605	\$1236	\$1241	\$445
\$921	\$926	\$760	\$1081	\$1086	\$600	\$1241	\$1246	\$440
\$926	\$931	\$755	\$1086	\$1091	\$595	\$1246	\$1251	\$435
\$931	\$936	\$750	\$1091	\$1096	\$590	\$1251	\$1256	\$430
\$936	\$941	\$745	\$1096	\$1101	\$585	\$1256	\$1261	\$425
\$941	\$946	\$740	\$1101	\$1106	\$580	\$1261	\$1266	\$420
\$946	\$951	\$735	\$1106	\$1111	\$575	\$1266	\$1271	\$415
\$951	\$956	\$730	\$1111	\$1116	\$570	\$1271	\$1276	\$410
\$956	\$961	\$725	\$1116	\$1121	\$565	\$1276	\$1281	\$405
\$961	\$966	\$720	\$1121	\$1126	\$560	\$1281	\$1286	\$400
\$966	\$971	\$715	\$1126	\$1131	\$555	\$1286	\$1291	\$395
\$971	\$976	\$710	\$1131	\$1136	\$550	\$1291	\$1296	\$390
\$976	\$981	\$705	\$1136	\$1141	\$545	\$1296	\$1301	\$385
\$981	\$986	\$700	\$1141	\$1146	\$540	\$1301	\$1306	\$380
\$986	\$991	\$695	\$1146	\$1151	\$535	\$1306	\$1311	\$375
\$991	\$996	\$690	\$1151	\$1156	\$530	\$1311	\$1316	\$370

Table 2 continued: Use this SBC table only if 50% **or more** of your total taxable B&O income was reported under Service and Other, Gambling Contests of Chance, For Profit Hospitals, and/or Scientific R&D.

If Your Total B&O Tax is:		Your SBC is:	If Your Total B&O Tax is:		Your SBC is:	If Your Total B&O Tax is:		Your SBC is:
<i>At Least</i>	<i>But less Than</i>		<i>At Least</i>	<i>But less Than</i>		<i>At Least</i>	<i>But less Than</i>	
\$1316	\$1321	\$365	\$1441	\$1446	\$240	\$1566	\$1571	\$115
\$1321	\$1326	\$360	\$1446	\$1451	\$235	\$1571	\$1576	\$110
\$1326	\$1331	\$355	\$1451	\$1456	\$230	\$1576	\$1581	\$105
\$1331	\$1336	\$350	\$1456	\$1461	\$225	\$1581	\$1586	\$100
\$1336	\$1341	\$345	\$1461	\$1466	\$220	\$1586	\$1591	\$95
\$1341	\$1346	\$340	\$1466	\$1471	\$215	\$1591	\$1596	\$90
\$1346	\$1351	\$335	\$1471	\$1476	\$210	\$1596	\$1601	\$85
\$1351	\$1356	\$330	\$1476	\$1481	\$205	\$1601	\$1606	\$80
\$1356	\$1361	\$325	\$1481	\$1486	\$200	\$1606	\$1611	\$75
\$1361	\$1366	\$320	\$1486	\$1491	\$195	\$1611	\$1616	\$70
\$1366	\$1371	\$315	\$1491	\$1496	\$190	\$1616	\$1621	\$65
\$1371	\$1376	\$310	\$1496	\$1501	\$185	\$1621	\$1626	\$60
\$1376	\$1381	\$305	\$1501	\$1506	\$180	\$1626	\$1631	\$55
\$1381	\$1386	\$300	\$1506	\$1511	\$175	\$1631	\$1636	\$50
\$1386	\$1391	\$295	\$1511	\$1516	\$170	\$1636	\$1641	\$45
\$1391	\$1396	\$290	\$1516	\$1521	\$165	\$1641	\$1646	\$40
\$1396	\$1401	\$285	\$1521	\$1526	\$160	\$1646	\$1651	\$35
\$1401	\$1406	\$280	\$1526	\$1531	\$155	\$1651	\$1656	\$30
\$1406	\$1411	\$275	\$1531	\$1536	\$150	\$1656	\$1661	\$25
\$1411	\$1416	\$270	\$1536	\$1541	\$145	\$1661	\$1666	\$20
\$1416	\$1421	\$265	\$1541	\$1546	\$140	\$1666	\$1671	\$15
\$1421	\$1426	\$260	\$1546	\$1551	\$135	\$1671	\$1676	\$10
\$1426	\$1431	\$255	\$1551	\$1556	\$130	\$1676	\$1681	\$5
\$1431	\$1436	\$250	\$1556	\$1561	\$125	\$1681	or more	\$0
\$1436	\$1441	\$245	\$1561	\$1566	\$120			

Note: If your total B&O tax due is less than \$841, your SBC will be equal to the amount of B&O tax due.

B&O Tax: Is the total tax due found by adding all tax amounts from Section I of the tax return.

B&O Tax Credits: Are subtracted to find net B&O tax before locating the SBC from the table (see next page).

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.

SMALL BUSINESS B&O TAX CREDIT WORKSHEET

Use this worksheet to help you determine which B&O Credit Table to use and to calculate your Small Business B&O Tax Credit (SBC).

Step 1: Add together the amounts of B&O taxable amounts reported under:

Service and Other Activities \$ _____

Gambling Contests of Chance \$ _____

For Profit Hospitals; Scientific R&D \$ _____

Total → \$ _____

Step 2: Add all B&O taxable amounts reported. → \$ _____

Step 3: Divide the amount in Step 1 by the amount in Step 2. → _____%

Step 4: Determine which SBC table to use:

Use **Table 1**, if Step 3 is less than 0.5 (less than 50%)

Use **Table 2**, if Step 3 is greater than or equal to 0.5 (50% or more)

Step 5: Determine the total B&O tax due

(add total tax due of all B&O classifications on your tax return) → \$ _____

Step 6: Add together the credit amounts taken for:

Multiple Activities Tax Credit (MATC) \$ _____

International Service Credit \$ _____

Customized Employment Training Credit \$ _____

Hospital Patient Handling B&O Credit \$ _____

High Technology Credit \$ _____

Other B&O Credits \$ _____

Total → \$ _____

Step 7: Subtract Step 6 from Step 5. This net B&O tax due amount

is used to determine your SBC. → \$ _____

Step 8: Using the table determined in Step 4, calculate your SBC based on your net B&O tax due determined in Step 7.

Step 9: Write the amount of your SBC under the Credits section of your return (page 2) on the Small Business B&O Credit line.