

MONTHLY 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 May 1, 2010.)

Note:
Keep this table as a reference for future returns or access it at the Department's website at <http://dor.wa.gov>.

If Your Total Business and Occupation Tax is		Your Small Business B&O Tax Credit is:
<i>At least</i>	<i>But Less Than</i>	
\$0	\$36	Equal to the Amount of B&O Tax Due
\$36	\$41	\$35
\$41	\$46	\$30
\$46	\$51	\$25
\$51	\$56	\$20
\$56	\$61	\$15
\$61	\$66	\$10
\$66	\$71	\$5
\$71	More	\$0

Note: If your total B&O tax due is less than \$36, 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 on or after May 1, 2010 was reported under Service and Other, Gambling Contests of Chance, For Profit Hospitals, and/or Scientific R&D.

If Your Total Business and Occupation Tax is		Your Small Business B&O Tax Credit is:
<i>At least</i>	<i>But Less Than</i>	
\$0	\$71	Equal to the Amount of B&O Tax Due
\$71	\$76	\$70
\$76	\$81	\$65
\$81	\$86	\$60
\$86	\$91	\$55
\$91	\$96	\$50
\$96	\$101	\$45
\$101	\$106	\$40
\$106	\$111	\$35
\$111	\$116	\$30
\$116	\$121	\$25
\$121	\$126	\$20
\$126	\$131	\$15
\$131	\$136	\$10
\$136	\$141	\$5
\$141	More	\$0

Note: If your total B&O tax due is less than \$71, your SBC will be equal to the amount of B&O tax due.

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 amount of B&O taxable amounts (column 3) 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 Step 1 by 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.