

Instructions for Completing the Retailing and Other Activities Return

◆ (Keep these instructions for future reference) ◆

- ▶ If this return does not include your reporting classification, please call the Telephone Information Center at 1-800-647-7706.
- ▶ Use black ink and return the original form.

Section I - State Business and Occupation (B&O) Tax, Lines 1-5

1. Locate the B&O Tax classification for your business. Enter the gross income from your business activities under Gross Amount.
2. Calculate your total deductions. (**Deductions do not apply to all taxpayers**)
 - a) On page 3 and 4, Deduction Detail, locate the line number and activity that corresponds to the line number of your B&O tax classification on page 1 of the tax return.
 - b) Enter the amount of your deduction next to the appropriate deduction type.
 - c) For each B&O Tax classification, enter the total amount of deductions in the Total box.
 - d) Transfer the total deduction amount to the corresponding line on page 1 of your return.
3. On page 1, subtract the deductions from the gross amount. Enter that number under Taxable Amount.
4. Multiply each taxable amount by the rate shown and enter the amount under Tax Due.
5. Add tax due amounts (lines 1-5) and enter the total on line 23.

Section II – State and Local Retail Sales Tax, Lines 6-9

State Retail Sales Tax, Line 6

1. Enter the gross amount. This amount must be the same as the Retailing Gross Amount on line 5.
2. Enter all deduction amounts on the Deduction Detail page.
3. Add all deductions and transfer the total amount to page 2, line 6.
4. On page 2, subtract the deductions from the gross amount. Enter that number under Taxable Amount.
5. Multiply the taxable amount by the rate shown and enter that number under Tax Due.

Local Retail Sales Tax, Lines 7-9

1. Enter the location code and local rate for each location in which tax is due. If more than two locations, please report local retail sales tax on page 1 of the Local Sales & Use Tax Addendum. To access the addendum, or to find current location codes and rates, go to our website at dor.wa.gov.
2. Enter the taxable amount for each location.
3. Multiply taxable amounts by the local rate and enter under Tax Due City or County.
4. Add the taxable amounts and enter the sum under Total Taxable Amount on line 9. This amount must be the same as the Retail Sales Taxable Amount on line 6.

Section III - State and Local Use Tax, Lines 10-13

State Use Tax/Deferred Sales Tax, Line 10

1. Under Gross Amount, enter the value of articles used or consumed in Washington State on which sales tax has not been paid.
2. Multiply the gross amount by the rate shown and enter the amount under Tax Due.

Local Use Tax/Deferred Sales Tax, Lines 11-13

1. Enter the location code and local rate for each location in which tax is due. If more than two locations, please report local use tax/deferred sales tax on page 2 of the Local Sales & Use Tax Addendum. To access the addendum, visit our website at dor.wa.gov.
2. Enter the taxable amount for each location under Value of Articles.
3. Multiply the value of articles by the local rate and enter the amount under Tax Due City or County.
4. Add the value of articles amounts and enter the sum under Total Value of Articles on line 13. This must be the same as the gross amount on line 10.

Section IV – Motor Vehicle Sales/Leases & Litter Taxes, Lines 14-15

Motor Vehicle Sales/Leases Tax, Line 14

Litter Tax, Line 15

1. Enter the taxable amount for Motor Vehicle Sales/Leases Tax.
2. Enter the taxable amount for Litter Tax.
3. Multiply the taxable amount for lines 14-15 by the rate shown and enter under Tax Due for each line.

Total Tax Due from Sections II, III, & IV, Line 16

1. Add the tax due amounts, (lines 6-15), and enter the sum on line 16. Transfer this total to page 1, line 24.

Section V - Credits, Lines 17-22

1. Identify qualifying credits and enter the figures under Amount of Credit. Please attach appropriate documents.
2. Add lines 17-21 and enter the sum on line 22, Total Credit. Transfer this total to page 1, line 27.

Section VI – Totals, Page 1, Lines 23–30

1. On line 25, enter sum of all addendums.
2. Add lines 23-25, and enter subtotal on line 26.
3. Subtract line 27 from line 26, and enter subtotal on line 28.
4. Enter penalty amount, if applicable on line 29.
5. Add line 28 to line 29 and enter amount on line 30. This is your total amount due.

Finishing Your Tax Return

To help us process your tax return, please:

1. Make sure the gross amounts reported were earned during the reporting period shown on the return.
2. If you have deductions, print your name and DOR Tax Registration number on the top of page 3, Deduction Detail page.
3. Attach the Deduction Detail page and any credit schedules or addendums to your return, if applicable.
4. **Sign and date the return.**
5. Write a daytime phone number, including area code.

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.