DEPARTMENT OF REVENUE
WASHINGTON STATE

January - February - March 2005
Retailing & Other Activities Return
Deduction Detail

Q1 05

Use Black Ink and Attach this Original Form to your Retailing & Other Activities Return

- **If you have deductions**, you must complete pages 3 and 4 and mail with your tax return. **If you do not have deductions**, do not return pages 3 and 4.
- We cannot approve deductions taken on the Retailing & Other Activities 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 pages 1 and 2 of your tax return.

Name: _____ Tax Registration Number

1. Insurance Agents; Insurance Brokers Commission

	I.D.	Amount
Bad Debts	[1401]	
Other (Explain below):	[1499]	
	Total	

2. Manufacturing

	I.D.	Amount
Bad Debts	[0701]	
Cash & Trade Discounts	[0702]	
Freight on Out-of-State Deliveries	[0703]	
Advances Reimbursements; Returns & Allowances	[0707]	
Other (Explain below):	[0799]	
	Total	

3. 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; Returns & Allowances	[0307]	
No Local Activity	[0308]	
Other (Explain below):	[0399]	
	Total	

Note: Not all deductions are allowable from both Retailing and Retail Sales Tax.

4. Service & Other Activities

	I.D.	Amount
Bad Debts	[0401]	
Cash & Trade Discounts; Returns & Allowances	[0402]	
Interstate & Foreign Sales	[0404]	
Advances Reimbursements	[0407]	
Gambling; Prize; Cash Pay-Outs	[0410]	
Certain Initiation Fees; Dues; Contributions	[0411]	
Interest on Certain Invest/Loan/Obligations	[0412]	
Artistic/Cultural Activities	[0416]	
Other (Explain below):	[0499]	
	Total	

5. Retailing (B&O)

	I.D.	Amount
Bad Debts	[0201]	
Cash & Trade Discounts	[0202]	
Interstate & Foreign Sales	[0204]	
Motor Vehicle Fuel Tax	[0205]	
Advances Reimbursements; Returns & 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]	
Other (Explain below):	[0299]	
	Total	

6. State 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 Machinery/Equipment; Install Labor	[0156]	
Direct Pay Permits	[0170]	
Other (Explain below):	[0199]	
_____		
_____	**Total**	

- Not all deductions are allowable from both Retailing Business and Occupation Tax and Retail Sales Tax.
- Please include this Deduction Detail page with your return.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.