DEPARTMENT OF REVENUE
WASHINGTON STATE

November 2004
Retailing & Other Activities Return

11 04

▶ ***Use Black Ink & Return Original Form***

Tax Registration Number

Name

Business Name

Street Address

City, State, Zip

No Business Activity?
File by telephone: Call 1-800-647-7706
Enter code 111 and follow these steps:
1) Enter your 9-digit tax registration number;
2) Verify the number entered;
3) Enter 3;
4) Respond to the prerecorded questions.
If you file by telephone, do not mail us your return.
or
☐ If you have no business activity and did not file by telephone, check this box, sign and mail us your return.

Has Your Address Changed? If so, check appropriate box below and note changes on address above.
☐ Business Location Change
☐ Mailing Address Change

☐ **Business Closed?** Check this box and enter date closed ___/___/___.
For additional information, call 1-800-334-8969, and enter code 430.

☐ **Filing an Amended Return?** Check this box and attach amended return information.

Note: *To change your address or close your business on our web site, go to* ***http://dor.wa.gov*** *then click on* ***Contact Us****.*

I. State Business and Occupation (B&O) Tax

Insurance Agents; Insurance Brokers Commission [14]

	Gross Amount		Deductions*		Taxable Amount	Rate	Tax Due
1.		-		=		X .00484	

Manufacturing [07]

	Gross Amount		Deductions*		Taxable Amount	Rate	Tax Due
2.		-		=		X .00484	

Wholesaling [03]

	Gross Amount		Deductions*		Taxable Amount	Rate	Tax Due
3.		-		=		X .00484	

Service & Other Activities [04]

	Gross Amount		Deductions*		Taxable Amount	Rate	Tax Due
4.		-		=		X .015	

Retailing [02]

	Gross Amount		Deductions*		Taxable Amount	Rate	Tax Due
5.		-		=		X .00471	

* **Deductions taken but not itemized on page 3 and 4 will be disallowed.**

(Note: Also complete State and Local Retail Sales Tax on page 2. Gross amount for Retailing and Retail Sales Tax must be the same.)

Sales and Use Tax *(See page 2.)* ▶

DUE DATE: December 20, 2004
* **5%** Penalty Assessed After December 20, 2004
15% Penalty Assessed After January 31, 2005
25% Penalty Assessed After February 28, 2005
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

Mail Your Completed Return in the Envelope Provided to:

State of Washington
Department of Revenue
PO Box 34051
Seattle, WA 98124-1051

▶ Make check or money order payable to the Washington State Department of Revenue.
▶ **Please write your tax registration number on your check.**
▶ Do not mail cash or coins.

▶ Signature

▶ Phone Number ( ) Date / /

VI. Totals

26. **Total Tax Due from Section I** *(Tax due from lines 1-5)*
27. **Total Tax Due from Section II, III, & IV** *(Tax due from line 18)*
28. **Total All Addendums** *(Examples: Lodging, Local Retail Sales/Use Tax, etc.)*
29. **Subtotal**
30. **Total Credit from Section V** *(Amount of credit from line 25)*
31. **Subtotal**
32. *** Add Penalty, if Applicable** *(Minimum $5.00)*_____%
33. **Total Amount Due**

Interent/Fax

(9-9-04)

II. State and Local Sales Tax

State Retail Sales Tax [01] (*Also complete Local Retail Sales Tax section below.*)

	Gross Amount		Deductions		Taxable Amount	Rate	Tax Due
6.		-		=		X .065	

Local Retail Sales Tax [45] *(Enter applicable tax rate.)*

Note: If more than two locations attach Local Retail Sales Tax Addendum. If you need an Addendum, go to our web site at http://dor.wa.gov.

	Location Code	Taxable Amount		Local Rate		Tax Due City or County
7.			X		=	
8.			X		=	

		Total Taxable Amount **
9.	**Total Taxable Amount**	

**This amount must be the same as State Retail Sales Taxable Amount, line 6.

III. State and Local Use Tax

State Use Tax/Deferred Sales Tax [05] (*Also complete Local Use Tax/Deferred Sales Tax below.*)

	Gross Amount ***		Rate		Tax Due
10.		X .065	=		

***Value of articles used or consumed on which no Washington sales tax has been paid.

Local Use Tax/Deferred Sales Tax [46] *(Enter applicable tax rate.)*

If more than two locations attach Local Use Tax/Deferred Sales Tax Addendum. If you need an Addendum, go to our web site at http://dor.wa.gov.

	Location Code	Value of Articles		Local Rate		Tax Due City or County
11.			X		=	
12.			X		=	

		Total Value of Articles ****
13.	**Total Value of Articles**	

**** This amount must be the same as State Use Tax/ Deferred Sales Tax Gross Amount, line 10.

IV. Other Local Sales and Use Tax/Litter Tax

		Taxable Amount		Rate		Tax Due
14.	**Motor Vehicle Sales/Leases Tax** [120]		X	.003	=	
15.	**Regional Transit Authority (RTA) Tax** [89]		X	.004	=	
16.	**King County Food & Beverage Tax** [90]		X	.005	=	
17.	**Litter Tax** [36]		X	.00015	=	

18. **Total Tax Due from Sections II, III, & IV** *(Transfer total to page 1, line 27.)* — Tax Due

V. Credits

		Amount of Credit
19.	**Small Business B&O Tax Credit** *(Go to http://dor.wa.gov.)* [815]	
20.	**Manufacturing Software; Programming Rural Employment B&O Credit** [860]	
21.	**Help Desk Services B&O Credit** [865]	
22.	**Alternatives to Field Burning B&O Credit** [875]	
23.	**International Services Credit** [855]	
24.	**Other Credits** *(Examples: Multiple Activities, Bad Debt, High Technology) Attach appropriate documents.*	
25.	**Total Credit** *(Transfer total to page 1, line 30.)*	

Want an easier way to file?

Go to E-file (Electronic Filing) at **http://dor.wa.gov.** You can file your return quickly and easily or register for E-file. For assistance, call 1-877-345-3353.

Need help? Unsure how to file?

For Internet Assistance - Go to the Department of Revenue's web site at **http://dor.wa.gov**.

Click on **Forms** to access instructions for completing the Business & Occupation Activities Return, Local Sales and Use Tax Addendum, and other tax related forms.

For Telephone Assistance, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

Applying for a Penalty Waiver?

☐ Check this box and attach waiver request.

For penalty waiver criteria information, go to http://dor.wa.gov, then **Doing Business** or you may call 1-800-334-8969 and enter code 429.

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.

DEPARTMENT OF REVENUE
WASHINGTON STATE

November 2004
Retailing & Other Activities Return
Deduction Detail

11 04

▶ ***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	[0402]	
Interstate & Foreign Sales	[0404]	
Advances Reimbursements; Returns & Allowances	[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.

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