

► **Use Black Ink & Return Original Form.**

Tax Registration Number

Name \_\_\_\_\_

Business Name \_\_\_\_\_

Street Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

**Has Your Address Changed?**

If so, check appropriate box(es) below and note changes on address above.

Business Location Change       Mailing Address Change

**Business Closed?**

Check this box and enter date closed.

\_\_\_/\_\_\_/\_\_\_

**Filing an Amended Return?**

Check this box and attach amended return information and a letter of explanation.

Other Correspondence?

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

Manufacturing [07]							
1.	Gross Amount	Deductions*	=	Taxable Amount	Rate	Tax Due	
	<input type="text"/>	<input type="text"/>		<input type="text"/>	X	<input type="text"/>	
					.00484		
Wholesaling [03]							
2.	Gross Amount	Deductions*	=	Taxable Amount	Rate	Tax Due	
	<input type="text"/>	<input type="text"/>		<input type="text"/>	X	<input type="text"/>	
					.00484		
Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) [04] (Jan - April income only)							
3.	Gross Amount	Deductions*	=	Taxable Amount	Rate	Tax Due	
	<input type="text"/>	<input type="text"/>		<input type="text"/>	X	<input type="text"/>	
					.015		
Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) [504] (May - Dec income only)							
4.	Gross Amount	Deductions*	=	Taxable Amount	Rate	Tax Due	
	<input type="text"/>	<input type="text"/>		<input type="text"/>	X	<input type="text"/>	
					.018		
Gambling Contests of Chance (\$50,000 a year or greater) [192] (Jan - April income only)							
5.	Gross Amount	Deductions*	=	Taxable Amount	Rate	Tax Due	
	<input type="text"/>	<input type="text"/>		<input type="text"/>	X	<input type="text"/>	
					.0163		
Gambling Contests of Chance (\$50,000 a year or greater) [592] (May - Dec income only)							
6.	Gross Amount	Deductions*	=	Taxable Amount	Rate	Tax Due	
	<input type="text"/>	<input type="text"/>		<input type="text"/>	X	<input type="text"/>	
					.0193		
Retailing [02]							
7.	Gross Amount	Deductions*	=	Taxable Amount	Rate	Tax Due	
	<input type="text"/>	<input type="text"/>		<input type="text"/>	X	<input type="text"/>	
					.00471		

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

Sales and Use Tax (See page 2.) ►

**DUE DATE: January 31, 2011**

\* 5% Penalty Assessed After January 31, 2011  
 15% Penalty Assessed After February 28, 2011  
 25% Penalty Assessed After March 31, 2011  
**If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.**

**No Business Activity?**

File by telephone: Call 1-800-647-7706.

At the greeting, enter code 111 to start the process. Enter your 9-digit tax registration number and follow the instructions given. **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.

► Make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check.

► Signature \_\_\_\_\_

► Print Name \_\_\_\_\_

► Phone Number ( ) \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

**VI. Totals**

28. Total Tax Due from Section I (Tax due from lines 1-7)	<input type="text"/>
29. Total Tax Due from Section II, III, & IV (Tax due from line 19)	<input type="text"/>
30. Total All Addendums (Example: Lodging, Local Retail Sales/Use Tax, etc)	<input type="text"/>
31. Subtotal (add lines 28-30)	<input type="text"/>
32. Total Credit from Section V (from page 2, line 27)	<input type="text"/>
33. Subtotal (subtract line 32 from line 31)	<input type="text"/>
34. * Add Penalty, if Applicable (Minimum \$5.00) _____ %	<input type="text"/>
<b>35. Total Amount Due</b>	<input type="text"/>

## II. State and Local Retail Sales Tax

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

<b>8.</b>	<b>Gross Amount</b>	<b>Deductions*</b>	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	X .065	<input type="text"/>

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

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

<b>9.</b>	<b>Location Code</b>	<b>Taxable Amount</b>		<b>Local Rate</b>	<b>=</b>	<b>Tax Due City or County</b>
	<input type="text"/>	<input type="text"/>	X	<input type="text"/>		<input type="text"/>
<b>10.</b>	<b>Location Code</b>	<b>Taxable Amount</b>		<b>Local Rate</b>	<b>=</b>	<b>Tax Due City or County</b>
	<input type="text"/>	<input type="text"/>	X	<input type="text"/>		<input type="text"/>
<b>11.</b>	<b>Total Taxable Amount</b>	<input type="text"/>				<b>** This amount must be the same as State Retail Sales Taxable Amount, line 8.</b>

▶ Note: If more than two locations please report all information on the Local Retail Sales Tax Addendum. If you need an Addendum, go to our web site at dor.wa.gov.

## III. State and Local Use Tax

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

<b>12.</b>	<b>Gross Amount***</b>	<b>Rate</b>	<b>Tax Due</b>
	<input type="text"/>	X .065	<input type="text"/>

\*\*\* 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.)

<b>13.</b>	<b>Location Code</b>	<b>Value of Articles</b>		<b>Local Rate</b>	<b>=</b>	<b>Tax Due City or County</b>
	<input type="text"/>	<input type="text"/>	X	<input type="text"/>		<input type="text"/>
<b>14.</b>	<b>Location Code</b>	<b>Value of Articles</b>		<b>Local Rate</b>	<b>=</b>	<b>Tax Due City or County</b>
	<input type="text"/>	<input type="text"/>	X	<input type="text"/>		<input type="text"/>
<b>15.</b>	<b>Total Value of Articles</b>	<input type="text"/>				<b>**** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 12.</b>

▶ Note: If more than two locations please report all information on the Local Use Tax/Deferred Sales Tax Addendum. If you need an Addendum, go to our web site at dor.wa.gov.

## IV. Other Local Sales and Use Tax/Litter Tax

<b>16.</b> Motor Vehicle Sales/Leases Tax [120]	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
	<input type="text"/>	X .003	<input type="text"/>
<b>17.</b> King County Food & Beverage Tax [90]	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
	<input type="text"/>	X .005	<input type="text"/>
<b>18.</b> Litter Tax [36]	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
	<input type="text"/>	X .00015	<input type="text"/>

### Additional Information

#### Penalties, Interest, & Waivers

- Any unpaid tax (including partial payments) is subject to delinquent return penalty at the rate on the front of the return. (RCW 82.32.090)
- A 5% assessment penalty may be assessed if the return is substantially underpaid. (RCW 82.32.090)
- Interest will accrue from the first day of the month following the due date, until paid. (RCW 82.32.050)
- Check this box and attach a waiver request. For penalty waiver criteria information, go to dor.wa.gov, or you may call 1-800-334-8969 and enter code 429.

**Need help? Unsure how to file? Want an easier way to file?**

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

**For Telephone Assistance**, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706. Go to [dor.wa.gov](http://dor.wa.gov). Register for E-file and you can file your return quickly and easily. For assistance, call 1-877-345-3353.

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.

**19. Total Tax Due from Sections II, III, & IV** (Transfer total to page 1 line 29.)

## V. Credits

<b>20. Small Business B&amp;O Tax Credit</b> (Go to dor.wa.gov.)	<b>[815]</b>	<b>Amount of Credit</b>
		<input type="text"/>
<b>21. Manufacturing Software; Programming Rural Employment B&amp;O Credit</b>	<b>[860]</b>	<b>Amount of Credit</b>
		<input type="text"/>
<b>22. Help Desk Services B&amp;O Credit</b>	<b>[865]</b>	<b>Amount of Credit</b>
		<input type="text"/>
<b>23. International Services Credit</b>	<b>[855]</b>	<b>Amount of Credit</b>
		<input type="text"/>
<b>24. B&amp;O Credit for Syrup Tax Paid</b>	<b>[945]</b>	<b>Amount of Credit</b>
		<input type="text"/>
<b>25. Destination Sourcing Tax Credit</b>	<b>[602]</b>	<b>Amount of Credit</b>
		<input type="text"/>
<b>26. Other Credits (Examples: Multiple Activities, Bad Debt)</b> Attach appropriate documents.	<b>[810]</b>	<b>Amount of Credit</b>
		<input type="text"/>
<b>27. Total Credit (Transfer total to page 1, line 32.)</b>		<b>Amount of Credit</b>
		<input type="text"/>



**5. Gambling Contests of Chance (\$50,000 a year or greater) (Jan - April income only)**

	I.D.	Amount
Gambling; Prize; Cash Pay-Outs	[19210]	<input type="text"/>
Other (Explain below):	[19299]	<input type="text"/>
_____		
Total		<input type="text"/>

**6. Gambling Contests of Chance (\$50,000 a year or greater) (May - Dec income only)**

	I.D.	Amount
Gambling; Prize; Cash Pay-Outs	[59210]	<input type="text"/>
Other (Explain below):	[59299]	<input type="text"/>
_____		
Total		<input type="text"/>

**7. Retailing (B&O)**

	I.D.	Amount
Bad Debts	[0201]	<input type="text"/>
Cash & Trade Discounts	[0202]	<input type="text"/>
Interstate & Foreign Sales	[0204]	<input type="text"/>
Motor Vehicle Fuel Tax	[0205]	<input type="text"/>
Advances Reimburse-ments; Rtns & Allowances	[0207]	<input type="text"/>
No Local Activity	[0208]	<input type="text"/>
Casual Sales; Accommodation Sales	[0213]	<input type="text"/>
Tax in Gross	[0214]	<input type="text"/>
Consignment Sales	[0215]	<input type="text"/>
Artistic/Cultural Activities	[0216]	<input type="text"/>
Presc. Drugs Sold by Pub. Oper./Nonprofit Hospitals	[0217]	<input type="text"/>
Other (Explain below):	[0299]	<input type="text"/>
_____		
Total		<input type="text"/>

- ▶ Note: Not all deductions are allowable from both Retailing and Retail Sales Tax.
- ▶ If you have deductions, please include this Deduction Detail page with your return.

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**8. State Retail Sales Tax**

	I.D.	Amount
Bad Debts	[0101]	<input type="text"/>
Cash & Trade Discounts	[0102]	<input type="text"/>
Interstate & Foreign Sales	[0104]	<input type="text"/>
Tax in Gross	[0114]	<input type="text"/>
Sales to U.S. Government	[0118]	<input type="text"/>
Motor Vehicle Fuel Sales	[0119]	<input type="text"/>
Prescription Drugs/ Hearing Aids/Lenses/etc.	[0121]	<input type="text"/>
Exempt Food Sales	[0122]	<input type="text"/>
Qualified Nonresident Sales	[0123]	<input type="text"/>
Trade-in Allowance	[0124]	<input type="text"/>
Newspapers	[0125]	<input type="text"/>
Certain Network Telephone Service	[0126]	<input type="text"/>
Sales to Indians with Delivery on the Reservation	[0128]	<input type="text"/>
Sales of Feed to Fish Farmers	[0129]	<input type="text"/>
Taxable Amount for Tax Paid at Source	[0130]	<input type="text"/>
Returns & Allowances	[0131]	<input type="text"/>
Sales to Nonprofit Org of Artistic/Cultural Art Objects for Displays	[0132]	<input type="text"/>
Ride-Sharing Vans	[0134]	<input type="text"/>
Purebred Livestock for Breeding	[0135]	<input type="text"/>
Tax Deferral/Investment Certificate No. _____	[0136]	<input type="text"/>
Sale of Manufacturing Machinery/Equipment; Install Labor	[0156]	<input type="text"/>
Retail Sales Tax Exempt Purchases by Farmers	[0159]	<input type="text"/>
Direct Pay Permits	[0170]	<input type="text"/>
Retail Sales Tax Reported on SER	[0179]	<input type="text"/>
Other (Explain below):	[0199]	<input type="text"/>
_____		
Total		<input type="text"/>