

► **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**

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

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

Sales and Use Tax (See page 2.) ►

**DUE DATE: October 31, 2010**

- \* 5% Penalty Assessed After November 01, 2010
- 15% Penalty Assessed After November 30, 2010
- 25% Penalty Assessed After January 03, 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.

► **Please write your tax registration number on your check.**

► Signature \_\_\_\_\_

► Print Name \_\_\_\_\_

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

**IV. Totals**

|   |                      |
|---|----------------------|
| 26. Total Tax Due from Section I (Tax due from lines 1-5)                   | <input type="text"/> |
| 27. Total Tax Due from Section II, III, & IV (Tax due from line 17)         | <input type="text"/> |
| 28. Total All Addendums (Example: Lodging, Local Retail Sales/Use Tax, etc) | <input type="text"/> |
| 29. Subtotal (add lines 26-28)  | <input type="text"/> |
| 30. Total Credit from Section V (from page 2, line 25)                      | <input type="text"/> |
| 31. Subtotal (subtract line 30 from line 29)                                | <input type="text"/> |
| 32. * Add Penalty, if Applicable (Minimum \$5.00) _____ %                   | <input type="text"/> |
| <b>33. 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>Gross Amount</b>                          | <b>Deductions*</b>                          | <b>Taxable Amount</b>                       | <b>Rate</b> | <b>Tax Due</b>                            |
| 6. <input style="width: 100%;" type="text"/> | - <input style="width: 100%;" type="text"/> | = <input style="width: 100%;" type="text"/> | X .065      | <input style="width: 100%;" 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>Location Code</b>                         | <b>Taxable Amount</b>                     |   | <b>Local Rate</b>                         |   | <b>Tax Due City or County</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. | 7. <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | X | <input style="width: 100%;" type="text"/> | = | <input style="width: 100%;" type="text"/>                                     |
|   | <b>Location Code</b>                         | <b>Taxable Amount</b>                     |   | <b>Local Rate</b>                         |   | <b>Tax Due City or County</b>   |
|   | 8. <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | X | <input style="width: 100%;" type="text"/> | = | <input style="width: 100%;" type="text"/>                                     |
|   |  | <b>Total Taxable Amount**</b>             |   |   |   |   |
|   | 9. Total Taxable Amount                      | <input style="width: 100%;" type="text"/> |   |   |   | ** 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 section below.)

|   |  |             |   |   |
|---|--|-------------|---|---|
| <b>Gross Amount***</b>                        |  | <b>Rate</b> |   | <b>Tax Due</b>                            |
| 10. <input style="width: 100%;" type="text"/> | *** Value of articles used or consumed on which no Washington sales tax has been paid. | X .065      | = | <input style="width: 100%;" type="text"/> |

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

|   |   |   |   |   |   |  |
|---|---|---|---|---|---|--|
|   | <b>Location Code</b>                          | <b>Value of Articles</b>                  |   | <b>Local Rate</b>                         |   | <b>Tax Due City or County</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. | 11. <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | X | <input style="width: 100%;" type="text"/> | = | <input style="width: 100%;" type="text"/>  |
|   | <b>Location Code</b>                          | <b>Value of Articles</b>                  |   | <b>Local Rate</b>                         |   | <b>Tax Due City or County</b>  |
|   | 12. <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | X | <input style="width: 100%;" type="text"/> | = | <input style="width: 100%;" type="text"/>  |
|   |   | <b>Total Value of Articles****</b>        |   |   |   |  |
|   | 13. Total Value of Articles                   | <input style="width: 100%;" type="text"/> |   |   |   | **** 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

|  |   |   |             |   |   |
|--|---|---|-------------|---|---|
| 14. Motor Vehicle Sales/Leases Tax [120] | <b>Taxable Amount</b>                     |   | <b>Rate</b> |   | <b>Tax Due</b>                            |
|  | <input style="width: 100%;" type="text"/> | X | .003        | = | <input style="width: 100%;" type="text"/> |
| 15. King County Food & Beverage Tax [90] | <b>Taxable Amount</b>                     |   | <b>Rate</b> |   | <b>Tax Due</b>                            |
|  | <input style="width: 100%;" type="text"/> | X | .005        | = | <input style="width: 100%;" type="text"/> |
| 16. Litter Tax [36]                      | <b>Taxable Amount</b>                     |   | <b>Rate</b> |   | <b>Tax Due</b>                            |
|  | <input style="width: 100%;" type="text"/> | X | .00015      | = | <input style="width: 100%;" 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.

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

## V. Credits

|   |  |   |              |
|---|--|---|--------------|
| 18. Small Business B&O Tax Credit (Go to dor.wa.gov.)                                     |  | <b>Amount of Credit</b>                   | <b>[815]</b> |
|   |  | <input style="width: 100%;" type="text"/> |              |
| 19. Manufacturing Software; Programming Rural Employment B&O Credit                       |  | <b>Amount of Credit</b>                   | <b>[860]</b> |
|   |  | <input style="width: 100%;" type="text"/> |              |
| 20. Help Desk Services B&O Credit   |  | <b>Amount of Credit</b>                   | <b>[865]</b> |
|   |  | <input style="width: 100%;" type="text"/> |              |
| 21. International Services Credit   |  | <b>Amount of Credit</b>                   | <b>[855]</b> |
|   |  | <input style="width: 100%;" type="text"/> |              |
| 22. B&O Credit for Syrup Tax Paid   |  | <b>Amount of Credit</b>                   | <b>[945]</b> |
|   |  | <input style="width: 100%;" type="text"/> |              |
| 23. Destination Sourcing Tax Credit   |  | <b>Amount of Credit</b>                   | <b>[602]</b> |
|   |  | <input style="width: 100%;" type="text"/> |              |
| 24. Other Credits (Examples: Multiple Activities, Bad Debt) Attach appropriate documents. |  | <b>Amount of Credit</b>                   | <b>[810]</b> |
|   |  | <input style="width: 100%;" type="text"/> |              |
| 25. Total Credit (Transfer total to page 1, line 30.)                                     |  | <b>Amount of Credit</b>                   |              |
|   |  | <input style="width: 100%;" type="text"/> |              |



### 5. 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-<br>ments; Rtns & Allowances       | [0207] | <input type="text"/> |
| No Local Activity                                     | [0208] | <input type="text"/> |
| Casual Sales;<br>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.<br>Oper/Nonprofit Hospitals | [0217] | <input type="text"/> |
| Other (Explain below):                                | [0299] | <input type="text"/> |
|   |        | <input type="text"/> |
| <b>Total</b>  |        | <input type="text"/> |

### 6. 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/<br>Hearing Aids/Lenses/etc.                            | [0121] | <input type="text"/> |
| Exempt Food Sales  | [0122] | <input type="text"/> |
| Qualified Nonresident<br>Sales   | [0123] | <input type="text"/> |
| Trade-in Allowance   | [0124] | <input type="text"/> |
| Newspapers   | [0125] | <input type="text"/> |
| Certain Network<br>Telephone Service                                       | [0126] | <input type="text"/> |
| Sales to Indians with<br>Delivery on the Reservation                       | [0128] | <input type="text"/> |
| Sales of Feed to Fish<br>Farmers   | [0129] | <input type="text"/> |
| Taxable Amount for Tax<br>Paid at Source                                   | [0130] | <input type="text"/> |
| Returns & Allowances   | [0131] | <input type="text"/> |
| Sales to Nonprofit Org of<br>Artistic/Cultural Art Objects<br>for Displays | [0132] | <input type="text"/> |
| Ride-Sharing Vans  | [0134] | <input type="text"/> |
| Purebred Livestock for<br>Breeding   | [0135] | <input type="text"/> |
| Tax Deferral/Investment<br>Certificate No. _____                           | [0136] | <input type="text"/> |
| Sale of Manufacturing<br>Machinery/Equipment;<br>Install Labor             | [0156] | <input type="text"/> |
| Retail Sales Tax Exempt<br>Purchases by Farmers                            | [0159] | <input type="text"/> |
| Direct Pay Permits   | [0170] | <input type="text"/> |
| Retail Sales Tax<br>Reported on SER  | [0179] | <input type="text"/> |
| Other (Explain below):   | [0199] | <input type="text"/> |
|  |        | <input type="text"/> |
| <b>Total</b>   |        | <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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