

► **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.

Effective date of change ___/___/___

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

1. Manufacturing [07]

| | | | | | |
|----------------------|----------------------|---|----------------------|-------------|----------------------|
| Gross Amount | Deductions* | = | Taxable Amount | Rate | Tax Due |
| <input type="text"/> | <input type="text"/> | | <input type="text"/> | X .00484 | <input type="text"/> |

2. Wholesaling [03]

| | | | | | |
|----------------------|----------------------|---|----------------------|-------------|----------------------|
| Gross Amount | Deductions* | = | Taxable Amount | Rate | Tax Due |
| <input type="text"/> | <input type="text"/> | | <input type="text"/> | X .00484 | <input type="text"/> |

3. Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) [04]

| | | | | | |
|----------------------|----------------------|---|----------------------|-----------|----------------------|
| Gross Amount | Deductions* | = | Taxable Amount | Rate | Tax Due |
| <input type="text"/> | <input type="text"/> | | <input type="text"/> | X .018 | <input type="text"/> |

4. Gambling Contests of Chance (\$50,000 a year or greater) [192]

| | | | | | |
|----------------------|----------------------|---|----------------------|------------|----------------------|
| Gross Amount | Deductions* | = | Taxable Amount | Rate | Tax Due |
| <input type="text"/> | <input type="text"/> | | <input type="text"/> | X .0193 | <input type="text"/> |

5. Retailing [02]

| | | | | | |
|----------------------|----------------------|---|----------------------|-------------|----------------------|
| Gross Amount | Deductions* | = | Taxable Amount | Rate | Tax Due |
| <input type="text"/> | <input type="text"/> | | <input type="text"/> | X .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: January 31, 2013

- * 5% Penalty Assessed After January 31, 2013
- 15% Penalty Assessed After February 28, 2013
- 25% Penalty Assessed After April 01, 2013
- 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 / /

VI. Totals

23. Total Tax Due from Section I (Tax due from lines 1-5)

24. Total Tax Due from Section II, III, & IV (Tax due from line 16)

25. Total All Addendums (Example: Local Retail Sales/Use Tax)

26. Subtotal (add lines 23-25)

27. Total Credit from Section V (from page 2, line 22)

28. Subtotal (subtract line 27 from line 26)

29. * Add Penalty, if Applicable (Minimum \$5.00) _____ %

30. **Total Amount Due**

II. State and Local Retail Sales Tax

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

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

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

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

| | | | | | |
|----|-------------------------|----------------|---|------------|------------------------|
| 7. | Location Code | Taxable Amount | X | Local Rate | Tax Due City or County |
| 8. | Location Code | Taxable Amount | X | Local Rate | Tax Due City or County |
| 9. | Total Taxable Amount ** | | | | |

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

▶ Note: If more than two locations please report all information on the Local Sales & Use Tax Addendum, page 1. 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.)

| | | | | |
|-----|------------------|--|-------------------|---------|
| 10. | Gross Amount *** | | Rate X .065 | Tax Due |
|-----|------------------|--|-------------------|---------|

*** 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.)

| | | | | | |
|-----|------------------------------|-------------------|---|------------|------------------------|
| 11. | Location Code | Value of Articles | X | Local Rate | Tax Due City or County |
| 12. | Location Code | Value of Articles | X | Local Rate | Tax Due City or County |
| 13. | Total Value of Articles **** | | | | |

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

▶ Note: If more than two locations please report all information on the Local Sales & Use Tax Addendum, page 2. If you need an Addendum, go to our web site at dor.wa.gov.

IV. Motor Vehicle Sales/Leases & Litter Taxes

| | | | | |
|------------------------------------------|----------------|---|----------------|---------|
| 14. Motor Vehicle Sales/Leases Tax [120] | Taxable Amount | X | Rate .003 | Tax Due |
| 15. Litter Tax [36] | Taxable Amount | X | Rate .00015 | Tax Due |

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.

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. 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.

16. Total Tax Due from Sections II, III, & IV (Transfer total to page 1, line 24.)

V. Credits

| | | | |
|-----------------------------------------------------------------------------------------------------|-------|------------------|--|
| 17. Small Business B&O Tax Credit [815] (Go to dor.wa.gov.) | [815] | Amount of Credit | |
| 18. International Services Credit | [855] | Amount of Credit | |
| 19. B&O Credit for Syrup Tax Paid | [945] | Amount of Credit | |
| 20. Destination Sourcing Tax Credit | [602] | Amount of Credit | |
| 21. Other Credits (Examples: Multiple Activities, Bad Debt) <i>Attach appropriate documents.</i> | [810] | Amount of Credit | |
| 22. Total Credit (Transfer total to page 1, line 27.) | | Amount of Credit | |

January - December 2012 Retailing & Other Activities Return Deduction Detail

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

- **If you have deductions**, return this page. **If you do not have deductions**, do not return this page.
- 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.

If completing, fill out name, tax registration number and attach to your Retailing & Other Activities Return.

Name: _____ Tax Registration Number

| | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

| 1. Manufacturing | | |
|--------------------------------------------|--------|---------------------------------------------------------|
| | I.D. | Amount |
| Bad Debts | [0701] | <input style="width: 100%; height: 20px;" type="text"/> |
| Cash & Trade Discounts | [0702] | <input style="width: 100%; height: 20px;" type="text"/> |
| Freight on Out-of-State Deliveries | [0703] | <input style="width: 100%; height: 20px;" type="text"/> |
| Advances Reimbursements; Rtns & Allowances | [0707] | <input style="width: 100%; height: 20px;" type="text"/> |
| Other (Explain below): _____ | [0799] | <input style="width: 100%; height: 20px;" type="text"/> |
| Total | | <input style="width: 100%; height: 20px;" type="text"/> |

| 2. Wholesaling | | |
|--------------------------------------------|--------|---------------------------------------------------------|
| | I.D. | Amount |
| Bad Debts | [0301] | <input style="width: 100%; height: 20px;" type="text"/> |
| Cash & Trade Discounts | [0302] | <input style="width: 100%; height: 20px;" type="text"/> |
| Interstate & Foreign Sales | [0304] | <input style="width: 100%; height: 20px;" type="text"/> |
| Motor Vehicle Fuel Tax | [0305] | <input style="width: 100%; height: 20px;" type="text"/> |
| Casual Sales; Accommodation Sales | [0306] | <input style="width: 100%; height: 20px;" type="text"/> |
| Advances Reimbursements; Rtns & Allowances | [0307] | <input style="width: 100%; height: 20px;" type="text"/> |
| No Local Activity | [0308] | <input style="width: 100%; height: 20px;" type="text"/> |
| Other (Explain below): _____ | [0399] | <input style="width: 100%; height: 20px;" type="text"/> |
| Total | | <input style="width: 100%; height: 20px;" type="text"/> |

| 3. Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) | | |
|----------------------------------------------------------------------------------------------|--------|---------------------------------------------------------|
| | I.D. | Amount |
| Bad Debts | [0401] | <input style="width: 100%; height: 20px;" type="text"/> |
| Cash & Trade Discounts | [0402] | <input style="width: 100%; height: 20px;" type="text"/> |
| Apportionment (Interstate & Foreign Sales) | [0404] | <input style="width: 100%; height: 20px;" type="text"/> |
| Advances Reimbursements; Rtns & Allowances | [0407] | <input style="width: 100%; height: 20px;" type="text"/> |
| Gambling; Prize; Cash Pay-Outs | [0410] | <input style="width: 100%; height: 20px;" type="text"/> |
| Qualified Initiation Fees; Dues; Contributions Rec'd | [0411] | <input style="width: 100%; height: 20px;" type="text"/> |
| Interest on Certain Invest/Loan/Obligations | [0412] | <input style="width: 100%; height: 20px;" type="text"/> |
| Artistic/Cultural Activities | [0416] | <input style="width: 100%; height: 20px;" type="text"/> |
| Other (Explain below): _____ | [0499] | <input style="width: 100%; height: 20px;" type="text"/> |
| Total | | <input style="width: 100%; height: 20px;" type="text"/> |

| 4. Gambling Contests of Chance (\$50,000 a year or greater) | | |
|-------------------------------------------------------------|---------|---------------------------------------------------------|
| | I.D. | Amount |
| Gambling; Prize; Cash Pay-Outs | [19210] | <input style="width: 100%; height: 20px;" type="text"/> |
| Other (Explain below): _____ | [19299] | <input style="width: 100%; height: 20px;" type="text"/> |
| Total | | <input style="width: 100%; height: 20px;" 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 Reimbursements; 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"/> |
| | | <input type="text"/> |
| Total | | <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/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"/> |
| | | <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.

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.