



January - December 2013 Retailing and Other Activities Return

A 13

Mail to: State of Washington
Department of Revenue
PO Box 47464
Olympia WA 98504-7464

Tax Registration Number

Name

Business Name

Street Address

City, State, Zip

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

Has Your Address Changed?
Please 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.
 ___/___/___
 Other Correspondence?

No Business Activity?
 If you had no business activity and did not file by telephone, check this box, sign and mail us your return.
File by telephone: Call 1-800-647-7706. At the greeting, enter code 111 to start the process.

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"/> |
| 3a. Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) (Income from Jan - June only) [704] | Gross Amount | Deductions* | Taxable Amount | Rate | Tax Due |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> | X .018 | <input type="text"/> |
| 3b. Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) (income from July - Dec only) [04] | Gross Amount | Deductions* | Taxable Amount | Rate | Tax Due |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> | X .015 | <input type="text"/> |
| 4a. Gambling Contests of Chance (\$50,000 a year or greater) (Income from Jan - June only) [792] | Gross Amount | Deductions* | Taxable Amount | Rate | Tax Due |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> | X .0193 | <input type="text"/> |
| 4b. Gambling Contests of Chance (\$50,000 a year or greater) (Income from July - Dec only) [192] | Gross Amount | Deductions* | Taxable Amount | Rate | Tax Due |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> | X .0163 | <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, 2014
* 5% Penalty Assessed After January 31, 2014
15% Penalty Assessed After February 28, 2014
25% Penalty Assessed After March 31, 2014
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

Filing an Amended Return?

- Check this box and attach amended return information and a letter of explanation.
- Penalty waiver request?**
Check this box and attach a letter of explanation.
- 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) | <input type="text"/> |
| 24. Total Tax Due from Section II, III, & IV (Tax due from line 16) | <input type="text"/> |
| 25. Total All Addendums (Example: Local Retail Sales/Use Tax) | <input type="text"/> |
| 26. Subtotal (add lines 23-25) | <input type="text"/> |
| 27. Total Credit from Section V (from page 2, line 22) | <input type="text"/> |
| 28. Subtotal (subtract line 27 from line 26) | <input type="text"/> |
| 29. * Add Penalty, if Applicable (Minimum \$5.00) _____% | <input type="text"/> |
| 30. Total Amount Due | <input type="text"/> |

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 | X | Rate .065 | = | Tax Due |
| <p>* Deductions taken but not itemized on pages 3 and 4 will be disallowed.</p> | | | | | | | | | |
| <p>Local Retail Sales Tax [45] (Enter applicable tax rate.)</p> | | | | | | | | | |
| | | 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 ** | | | | | Total Tax Due | |

▶ 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.

** 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.)

| | | | | | | | | | |
|---|------------------|-----|------------------------------|-------------------|---------|------------|---|------------------------|--|
| 10. | Gross Amount *** | X | Rate .065 | = | Tax Due | | | | |
| <p>*** Value of articles used or consumed on which no Washington sales tax has been paid.</p> | | | | | | | | | |
| <p>Local Use Tax/Deferred Sales Tax [46] (Enter applicable tax rate.)</p> | | | | | | | | | |
| | | 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 **** | | | | | Total Tax Due | |

▶ 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.

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

IV. Motor Vehicle Sales/Leases & Litter Taxes

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

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

Additional Information

The easiest way to file your return is to use our free **E-file service at dor.wa.gov**. For assistance, call 1-877-345-3353.

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)

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.

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 2013 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] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Cash & Trade Discounts | [0702] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Freight on Out-of-State Deliveries | [0703] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Advances Reimbursements; Rtns & Allowances | [0707] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Other (Explain below): | [0799] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | Total |
| | | | | | | | | | | | | | | | | | | | | | | | |

2. Wholesaling

| | I.D. | Amount | | | | | | | | | | | | | | | | | | | | | |
|--|--------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-------|
| Bad Debts | [0301] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Cash & Trade Discounts | [0302] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Interstate & Foreign Sales | [0304] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Motor Vehicle Fuel Tax | [0305] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Casual Sales; Accommodation Sales | [0306] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
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| Advances Reimbursements; Rtns & Allowances | [0307] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| No Local Activity | [0308] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
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| Other (Explain below): | [0399] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
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| | | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | Total |
| | | | | | | | | | | | | | | | | | | | | | | | |

3a. Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) (Jan - June income only)

| | I.D. | Amount | | | | | | | | | | | | | | | | | | | | | |
|--|---------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-------|
| Bad Debts | [70401] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Cash & Trade Discounts | [70402] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Interstate & Foreign Sales (Apportionment) | [70404] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Advances Reimbursements; Rtns & Allowances | [70407] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Gambling Prizes & Cash Pay-Outs | [70410] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Qualified Initiation Fees; Dues; Contributions Rec'd | [70411] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Interest on Certain Invest Loan/Obligations | [70412] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Artistic/Cultural Activities | [70416] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Other (Explain below): | [70499] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | Total |
| | | | | | | | | | | | | | | | | | | | | | | | |

3b. Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) (July - Dec income only)

| | I.D. | Amount | | | | | | | | | | | | | | | | | | | | | |
|--|--------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Bad Debts | [0401] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Cash & Trade Discounts | [0402] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Interstate & Foreign Sales (Apportionment) | [0404] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Advances Reimbursements; Rtns & Allowances | [0407] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Gambling Prizes & Cash Pay-Outs | [0410] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Qualified Initiation Fees; Dues; Contributions Rec'd | [0411] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Interest on Certain Invest Loan/Obligations | [0412] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Artistic/Cultural Activities | [0416] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Qualifying Blood Banks (Oct-Dec income only) | [448] | <table border="1" style="width: 100%; height: 20px;"><tr><td style="width: 20px;"></td><td style="width: 20px;"></td></tr></table> | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| Other (Explain below): | [0499] | | | | | | | | | | | | | | | | | | | | | | |

**4a. Gambling Contests of Chance
(\$50,000 a year or greater) (Jan - June income only)**

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

**4b. Gambling Contests of Chance
(\$50,000 a year or greater) (July - Dec income only)**

| | I.D. | Amount |
|---------------------------------|---------|----------------------|
| Gambling Prizes & Cash Pay-Outs | [79210] | <input type="text"/> |
| Other (Explain below): | [79299] | <input type="text"/> |
| _____ | | |
| Total | | <input 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"/> |
| _____ | | |
| 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, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

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"/> |
| 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"/> |