Department of Revenue
Washington State

March 2009
Enhanced Food Fish Excise Tax Addendum

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▸ **Use Black Ink and Attach Original Form to your Excise Tax Return.**

Name _____ Tax Registration Number

☐ ***No enhanced food fish purchases, first possession, or fishing activity.***
(This addendum must be filed even if no tax is due.)

Note: Instructions for completing the Enhanced Food Fish Excise Tax Addendum are on page two.

Line No.	Species	Code No.	Per Species Indicate Pounds, Gallons, Bushels, Dozens	Taxable Value		Rate		Tax Due
1.	Chinook Fish or Eggs	202			x	.0562	=	
2.	Coho Fish or Eggs	204			x	.0562	=	
3.	Chum Fish or Eggs	206			x	.0562	=	
4.	Pink Fish or Eggs	208			x	.0337	=	
5.	Sockeye Fish or Eggs	210			x	.0337	=	
6.	Other Food Fish or Eggs	215			x	.0225	=	
7.	Shellfish	220			x	.0225	=	
8.	Sea Urchin	221			x	.0492	=	
9.	Sea Cucumber	222			x	.0492	=	
10.	Oysters	225			x	.0009	=	
11.	Anadromous Game Fish	228			x	.0562	=	

Tax Due (Transfer to line 17 in the Totals section)

Credit for Tax Paid on Enhanced Food Fish to Other Legal Taxing Authorities

Line No.	State, Tribal, or Federal Taxing Authority Paid	Species	Credit I.D.	Pounds, Gallons, Bushels, Dozens	Value		Rate		Credit
12.		Sea Urchin	700			x		=	
13.		Sea Cucumber	705			x		=	
14.		Anadromous Game Fish	710			x		=	
15.			715			x		=	
16.			715			x		=	

Total Credit not to exceed Tax Due
(Transfer to line 18 in the Totals section)

For Fish Tax assistance, call (360) 902-7151.

Totals

17. Tax Due

18. Credits

19. **Total Enhanced Food Fish Tax Amount Owed**
(Subtract line 18 from line 17)

Add all Addendum totals and transfer the amount to the Total All Addendums line on your tax return.

Attach this form to your excise tax return and mail to:

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

Instructions

Calculating the Tax

For line numbers 1-11 enter the volume of each species being reported. Enter the volume in pounds, gallons, bushels, or dozens. (Example: Pounds times amount per pound = taxable value.)

The taxable value is the value of the enhanced food fish at the point of landing.

The tax due is the result of multiplying the taxable value by the tax rate.

Credits

RCW 82.27.040 allows a credit for taxes paid to other legal taxing authorities. These other taxing authorities could include states other than Washington, the United States government, another country, or tribal authority. To qualify for the credit, the owner of the enhanced food fish must have documentation showing a tax was paid in another jurisdiction.

If the species of enhanced food fish you are claiming a credit for is Sea Urchin, Sea Cucumber, or Anadromous Game Fish select the appropriate line from lines 12-14. For all other species, complete lines 15 and/or 16. Enter the name of the taxing authority or if tribal, please name the tribe. Then enter the species of enhanced food fish if not already preprinted, the volume, and the taxable value.

Specify the other taxing authority's tax rate in the box provided. Occasionally, the tax rate paid to another taxing authority may be higher than the tax rate assessed by Washington. Your credit cannot exceed the amount of enhanced food fish tax that would be due to the State of Washington on the same fish. If the tax rate paid to another taxing authority is higher than assessed by Washington, enter the Washington rate.

Enter the amount of the credit. The credit will be the result of multiplying the other taxing authority's tax rate by the taxable value.

For tax assistance, visit dor.wa.gov or call 1-800-647-7706. 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.