Department of Revenue Washington State

Enhanced Food Fish Excise Tax Addendum

Tax Rates Effective January 1, 2014

Year

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

Name _____ Tax Registration Number

☐ ***Check this box if 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	.0225	=	
9.	Sea Cucumber	222			x	.0225	=	
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 47464
Olympia, WA 98504-7464

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 for which you are claiming a credit 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. If the tax rate paid to another taxing authority is higher than assessed by Washington, enter the Washington rate.

Multiply the value by the rate and enter in the credit.

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.