

YOU MAY OWE USE TAX

If you purchased an existing business, or are starting a new one, you may owe sales or use tax on tangible personal property, such as furniture or equipment that was acquired. If sales tax was not paid on the acquisition, you owe use tax.

Instructions for Filing Use Tax

Please pay any use tax due on your *Combined Excise Tax Return*. State Use Tax is found under the heading, **II State Sales and Use Tax** on the front of the return. The local portion of the use tax is located under the heading, **Local City and/or County Sales and Use Tax** on the lower left front of the return. If you are within the boundaries of the Regional Transit Authority in King, Pierce and Snohomish counties, those taxes also apply and are located on the lower left front of the return. To assist you, a booklet entitled *Business Tax Guide* is enclosed for use in completing the return. If you have any questions, please call the number listed below.

Example of a Monthly Tax Return:

II STATE SALES AND USE TAX										
16	Retail Sales (also complete local tax section)	01								.065
17	Use Tax/Deferred Sales Tax (also complete local tax section III)(also complete local tax section)	05	1,800	00	Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid					.065
										117 00
TOTAL STATE SALES & USE TAX										117 00

LOCAL CITY AND/OR COUNTY SALES AND USE TAX					
Local Sales Tax (Enter applicable rate of tax)					Code 45
Total Taxable Amount must be the same as line 16, column 3, Taxable Amount					
Line No.	Location Code	Taxable Amount	Local Rate	Tax Due City or Co.	
18					
19					
20					
21					
22					
TOTAL TAXABLE			TOTAL		

AUGUST 2003											
3	4	5	6	7	8	9	10	11	12	13	14
15	16	17	18	19	20	21	22	23	24	25	26
27	28	29	30	31							

DUE DATE: AUGUST 20, 2003

* 5% Penalty is Due After August 20, 2003
 15% Penalty is Due After September 30, 2003
 25% Penalty is Due After October 31, 2003
 * If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

- ▶ Please fill in this box if you had no business activity. (see Help section, pg.2)
- ▶ This return must be filed even if no tax is due.
- ▶ Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.
- ▶ For assistance, call (800) 647-7706.

LOCAL USE TAX/DEFERRED SALES TAX (Enter applicable rate of tax) Code 46					
Total Value of Articles must be the same as line 17, column 1, Gross Amount					
Line No.	Location Code	Value of Articles	Rate	Tax Due City or Co.	
23	3200	450 00	.013	5	85
24	3210	1350 00	.016	21	60
TOTAL VALUE OF ARTICLES		1800 00	TOTAL	27	45

▶ Signature _____
 ▶ Ph. () _____ Date _____

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
25	Motor Vehicle Sales/Leases	120		.003	
26	Region Transit Authority (RTA)	89		.004	
27	King County Food & Bev	90		.005	
28	Litter Tax	36		.00015	

Line No.	Item	VIII TOTALS	
29	Total All Tax Due from page 1		
30	Total All Tax Due from page 2		
31	Rental Car Tax (attach Rental Car Tax Addendum)		
32	Subtotal (add lines 29-31)		
33	Credit (from page 2, section VII, total credit)		
34	Subtotal (subtract line 33 from line 32)		
35	Add Penalty, if applicable * Minimum \$5.00		
TOTAL AMOUNT OWED (ADD LINES 34 - 35)			

If you need further information, please call the number below.

State of Washington
 Taxpayer Account Administration
 PO Box 47476
 Olympia WA 98504-7476

Phone: (360) 902-7151

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.