



Washington State
Department of Revenue
Taxpayer Account Administration
PO Box 47464
Olympia WA 98504-7464

OCTOBER 2007

10

07

OIL SPILL TAX RETURN

ONLY Fill in Box if Amended/Supplemental Return Information is Attached

Address Changes? business location mailing address both Business closed? Date closed ___/___/___

Please fill in the appropriate box and make address changes to above label.

INSTRUCTIONS

Marine Terminal Operators or Taxpayers with Direct Pay Certificates

Enter the total number of barrels of crude oil or petroleum products first received in Washington from a waterborne vessel or barge on which you are paying the tax this month. Multiply the barrels received by the tax rate shown to get the amount of tax.

Credits for Export

If you exported crude oil or petroleum products on which you already paid this tax, enter the number of barrels on lines 2 & 3 corresponding to the tax rate paid. If you exported crude oil or petroleum products on which a previous owner already paid this tax, enter the number of barrels on lines 4 and 5 corresponding to the tax rate paid.

Credits for Consumption or Manufacturing Component

For previously taxed oil or petroleum products which you used as a consumer for a purpose other than as a fuel, or you used as a component or ingredient in the manufacture of an item which is not a fuel, enter the number of barrels on lines 6 and 7 corresponding to the tax rate paid.

Credit Return

If the result of your tax due calculation is a credit, we will send you a credit notice. Credit notices may be used to offset future oil spill tax liabilities, or you may request a refund.

Payment

Make your check or money order payable to the Washington State Department of Revenue and mail to the Washington State Department of Revenue, PO Box 47464, Olympia WA 98504-7464.

For tax assistance, visit <http://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 please call 1-800-451-7985.

Taxpayers with Direct Pay Certificates and Marine Terminal Operators Receiving for Themselves or for Others Report Here

| Line No. | No. of Barrels | Tax Rate | Tax Due |
|----------|----------------|----------|---------|
| 1 | | .05 | |

Export Credit: Amount of Tax Claimed as Credit Where You paid the Tax

| Line No. | Total No. of Barrels Exported | Tax Rate Paid | Export Credit |
|----------------------------|-------------------------------|---------------|---------------|
| 2 | | .04 | |
| 3 | | .05 | |
| Total Export Credit | | | |

Export Credit: Amount of Tax Claimed as Credit Where a Previous Owner Paid the Tax

| Line No. | Total No. of Barrels Exported | Tax Rate Paid | Export Credit |
|----------------------------|-------------------------------|---------------|---------------|
| 4 | | .04 | |
| 5 | | .05 | |
| Total Export Credit | | | |

Credit for Consumption or When Used as a Component to Manufacture a Non-Fuel Item

| Line No. | No. of Barrels | Tax Rate Paid | Total Other Credit |
|---------------------------|----------------|---------------|--------------------|
| 6 | | .04 | |
| 7 | | .05 | |
| Total Other Credit | | | |

DUE DATE: NOVEMBER 25, 2007

- ★ 5% Penalty Assessed After November 26, 2007
- 15% Penalty Assessed After December 31, 2007
- 25% Penalty Assessed After January 31, 2008

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.

▶ For assistance, call (360) 902-7034.

▶ Signature _____

▶ Ph. () _____ Date _____

Totals

| Line No. | Description | Totals |
|----------|---|--------|
| 8 | Tax Due (from line 1) | + |
| 9 | Total Oil Spill Credits (add lines 2, 3, 4, 5, 6 & 7) | - |
| 10 | Total Tax (subtract line 9 from line 8) | = |
| 11 | Credit Notices Applied (attach Credit Notice) | - |
| 12 | Tax Due (subtract line 11 from line 10) | = |
| 13 | Penalty* MINIMUM \$5.00 | + |
| 14 | Total Payment Enclosed** (add lines 12 through 13) | = |

** Do not pay this tax with your Combined Excise Tax Return

