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

January 2009

OIL SPILL TAX RETURN

01
09

☐ ***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 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: FEBRUARY 25, 2009

★ **5%** Penalty Assessed After February 25, 2009
15% Penalty Assessed After March 31, 2009
25% Penalty Assessed After April 30, 2009

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**

★If you qualify, attach penalty waiver request and fill in box. ☐