



WASHINGTON STATE DEPARTMENT OF REVENUE TAX RETURN CHANGE

Attention Public Utility Tax Reporters **Effective July 1, 2005, the way you report your business activities** **subject to Public Utility Taxes has changed**

What Has Changed?

The 2005 legislative session established several new taxes and rate changes to existing taxes/fees. In order to create the additional space needed to administer these changes, we have removed the State Public Utility Tax reporting classifications from page 2 of the *Combined Excise Tax Return* (CETR) and created a new *State Public Utility Tax Addendum*.

Why Have I received this?

Your business has been selected to receive this addendum based on your prior reporting of the public utility tax.

Do I have to complete the addendum?

The addendum only needs to be completed if your business conducts activities subject to the public utility tax during the reporting period. You do not have to complete or submit the addendum if you have not conducted activities subject to the public utility tax. If you have conducted activities subject to the public utility tax but the total taxable amount is less than \$2,000, no public utility tax is due, however, you still need to complete and submit the addendum.

Why is the format of the addendum different than the CETR?

The new format of the addendum uses larger print and has more space to input the data. This makes the form more readable and easier to complete. It also allows the data to be automatically scanned and downloaded into the Department's database. This helps reduce errors, saving both the taxpayer and the Department time and money.

How do I complete the addendum?

The addendum has all of the same Public Utility Tax classifications that were previously on page 2 of the CETR. The seven Public Utility Tax classifications are listed on page 1 of the addendum. The corresponding public utility tax deductions are on page 2 of the addendum. Detailed instructions for completing the State Public Utility Tax Addendum are on the back side of this page.

Are there other options available to report my taxes?

Now would be a great time to try E-File. With E-File, you can customize your tax return so that only the specific taxes that are applicable to your business are presented to you when you need to file. E-File also provides you with several different payment options including Internet check, Electronic Funds Transfer, credit card, and paper check. To learn more about E-File visit <http://dor.wa.gov>, or call 1-877-345-3353.

Questions?

If you have any questions about the *Public Utility Tax Addendum* or how to complete your return, please call the Department's Telephone Information Center at 1-800-647-7706.

Instructions for Completing the State Public Utility Tax Addendum

(Keep these instructions for future reference)

- ▶ Use Black ink and return the original form.
 - ▶ Attach to your *Combined Excise Tax Return*.
1. Locate the public utility tax line for your business activity. Enter the gross income from your business activities under *Gross Amount*.
 2. Calculate your total deductions.
 - a. On page 2, State Public Utility Tax Deduction Detail, locate the line number and activity that correspond to the line number of the public utility tax classification on page 1 of the return.
 - b. Enter the amount of your deduction next to the appropriate deduction type.
 - c. Transfer the total deduction amount for each tax classification to the corresponding line on page 1.
 3. On page 1, subtract the *Deductions* from the *Gross Amount*. Enter the number under *Taxable Amount*.
 4. Multiply each *Taxable Amount* by the rate shown and enter the amount under *Tax Due*.
 5. Add *Tax Due* amounts (lines 1-7) and enter the total on line 8.
 6. Take the amount from line 8 and place it on line number 31 of the combined excise tax return.

Please remember to send the addendum in with your ***Combined Excise Tax Return***.

<http://dor.wa.gov>



Get Connected

Nearly 100,000 businesses trust E-file for more accurate, worry-free returns. How can we help you get into E-file?

Visit <http://dor.wa.gov> or call 1-877-345-3353

e file
Electronic Filing

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.

