

## QUARTERLY SMALL BUSINESS B&O TAX CREDIT TABLE

**Table 1:** If your business activity is not one of the four activities listed below, please use this table. Use this Small Business Credit (SBC) Table **if less** than 50% of your total taxable B&O income was reported under Service and Other, Gambling Contests of Chance, For Profit Hospitals, and/or Scientific R&D.  
(This table applies to all periods prior to Quarter 2, 2010.)

If Your Total B&O Tax is:		Your SBC is:	If Your Total B&O Tax is:		Your SBC is:
<i>At Least</i>	<i>But less Than</i>		<i>At Least</i>	<i>But Less Than</i>	
\$0	\$106	Equal to the Amount of B&O Tax Due	\$161	\$166	\$50
\$106	\$111	\$105	\$166	\$171	\$45
\$111	\$116	\$100	\$171	\$176	\$40
\$116	\$121	\$95	\$176	\$181	\$35
\$121	\$126	\$90	\$181	\$186	\$30
\$126	\$131	\$85	\$186	\$191	\$25
\$131	\$136	\$80	\$191	\$196	\$20
\$136	\$141	\$75	\$196	\$201	\$15
\$141	\$146	\$70	\$201	\$206	\$10
\$146	\$151	\$65	\$206	\$211	\$5
\$151	\$156	\$60	\$211	or more	\$0
\$156	\$161	\$55			

**Note:** If your total B&O tax is less than \$106, your SBC will be equal to the amount of the B&O tax due.

**Table 2:** Use this SBC Table **only** if 50% **or more** of your total taxable B&O income on or after Quarter 2, 2010 was reported under Service and Other, Gambling Contests of Chance, For Profit Hospitals, and/or Scientific R&D.

If Your Total B&O Tax is:		Your SBC is:	If Your Total B&O Tax is:		Your SBC is:	If Your Total B&O Tax is:		Your SBC is:
<i>At Least</i>	<i>But less Than</i>		<i>At Least</i>	<i>But less Than</i>		<i>At Least</i>	<i>But less Than</i>	
\$0	\$211	Equal to the Amount of B&O Tax Due	\$281	\$286	\$140	\$356	\$361	\$65
\$211	\$216	\$210	\$286	\$291	\$135	\$361	\$366	\$60
\$216	\$221	\$205	\$291	\$296	\$130	\$366	\$371	\$55
\$221	\$226	\$200	\$296	\$301	\$125	\$371	\$376	\$50
\$226	\$231	\$195	\$301	\$306	\$120	\$376	\$381	\$45
\$231	\$236	\$190	\$306	\$311	\$115	\$381	\$386	\$40
\$236	\$241	\$185	\$311	\$316	\$110	\$386	\$391	\$35
\$241	\$246	\$180	\$316	\$321	\$105	\$391	\$396	\$30
\$246	\$251	\$175	\$321	\$326	\$100	\$396	\$401	\$25
\$251	\$256	\$170	\$326	\$331	\$95	\$401	\$406	\$20
\$256	\$261	\$165	\$331	\$336	\$90	\$406	\$411	\$15
\$261	\$266	\$160	\$336	\$341	\$85	\$411	\$416	\$10
\$266	\$271	\$155	\$341	\$346	\$80	\$416	\$421	\$5
\$271	\$276	\$150	\$346	\$351	\$75	\$421	or more	\$0
\$276	\$281	\$145	\$351	\$356	\$70			

**Note:** If your total B&O tax due is less than \$211, your SBC will be equal to the amount of B&O tax due.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

# SMALL BUSINESS B&O TAX CREDIT WORKSHEET

Use this worksheet to help you determine which B&O Credit Table to use and to calculate your Small Business B&O Tax Credit (SBC).

**Step 1:** Add together the amount of B&O taxable amounts reported under:

Service and Other Activities                    \$ \_\_\_\_\_  
Gambling Contests of Chance                \$ \_\_\_\_\_  
For Profit Hospitals; Scientific R&D        \$ \_\_\_\_\_

**Total** ..... → \$ \_\_\_\_\_

**Step 2:** Add all B&O taxable amounts reported ..... → \$ \_\_\_\_\_

**Step 3:** Divide the amount in Step 1 by the amount in Step 2 ..... → \_\_\_\_\_%

**Step 4:** Determine which SBC table to use:

Use **Table 1**, if Step 3 is less than 0.5 (less than 50%)

Use **Table 2**, if Step 3 is greater than or equal to 0.5 (50% or more)

**Step 5:** Determine the total B&O tax due  
(add total tax due of all B&O classifications on your tax return.)        \$ \_\_\_\_\_

**Step 6:** Add together the credit amounts taken for:

Multiple Activities Tax Credit (MATC)    \$ \_\_\_\_\_  
International Service Credit                \$ \_\_\_\_\_  
Customized Employment Training Credit   \$ \_\_\_\_\_  
Hospital Patient Handling B&O Credit     \$ \_\_\_\_\_  
High Technology Credit                      \$ \_\_\_\_\_  
Other B&O Credits                            \$ \_\_\_\_\_

**Total** ..... → \$ \_\_\_\_\_

**Step 7:** Subtract Step 6 from Step 5. This net B&O tax due amount  
is used to determine your SBC. .... → \$ \_\_\_\_\_

**Step 8:** Using the table determined in Step 4, calculate your SBC based on your net B&O tax due determined in Step 7.

**Step 9:** Write the amount of your SBC under the Credits section of your return (page 2) on the Small Business B&O Credit line.