**Credit for Energy Providers to Aluminum Smelters**
For sales made after July 1, 2004.  
(SSB 6304 Chapter 24, Laws of 2004)

Taxpayer Name: _______________________________ Tax Registration No: ________________________

Phone Number: ________________________________

Address: ____________________________________________

**Street** | **City** | **State** | **Zip**
---|---|---|---

**Instructions**

**To qualify** for this credit you must:
- sell electricity, natural gas, or manufactured gas to an aluminum smelter.
- specify in a contract that the price of the electricity or gas will be reduced by an amount equal to the credit.

**To calculate** the credit:
- Multiply the gross amount of sales to the aluminum smelter by the corresponding rate of Business & Occupation (B&O) Tax and/or Public Utility Tax (PUT). This is the amount of your credit.
- Add Total Credit from lines 4 and 7 and enter the total amount on line 8.
- Complete the form below and mail with your Excise Tax Return.

### Business & Occupation Tax Credit

<table>
<thead>
<tr>
<th>Gross Amount</th>
<th>x</th>
<th>B&amp;O Rate</th>
<th>=</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
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</table>

4. Total Business & Occupation Tax Credit (Add lines 1 through 3) [890]

### Public Utility Tax Credit

<table>
<thead>
<tr>
<th>Gross Amount</th>
<th>x</th>
<th>PUT Rate</th>
<th>=</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
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<td>6.</td>
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7. Total Public Utility Tax Credit (Add lines 5 and 6) [895]

8. Total Public Utility Tax and Business & Occupation Tax Credit (Add lines 4 and 7)

*Please submit this form with your Excise Tax Return.*

For tax assistance, visit http://dor.wa.gov or call (360) 902-7175. To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.