MAIL TO: Washington State Department of Revenue PO Box 34054 Seattle WA 98124-1054

Jan-Feb-Mar 2005

Combined Excise Tax Return

Q1
05

☐ ***ONLY*** *Fill in Box if Amended Return Information Attached*

NAME _____ TAX REG NO. _____

FIRM NAME _____

STREET ADDRESS _____

CITY, STATE, ZIP _____

Address Changes? ☐ business location ☐ mailing address ☐ both **Business closed?** ☐ Date closed ___/___/___ See Help section, pg 2.

Please fill in the appropriate box and note address changes above.

▸ Use Black Ink & Return The Original Form

I STATE BUSINESS AND OCCUPATION TAX

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat-Whlse; Mfg Wheat into Flour; Raw Seafood; Soybean & Canola Proc	30				.00138	
3	Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes	28				.00275	
4	Insurance Agents; Insurance Brokers Commis	14				.00484	
5	Prescription Drug Warehousing; Mfg: Fresh Fruit & Veg, Dairy Products, Bio/Alcohol Fuel, or Split/Proc Dried Peas	21				.00138	
6	Processing for Hire; Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing; Radio & TV Broadcasting; Public Rd Const; Gov Contracting; Chem Dependency Ctr	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Gov	83				.00471	
13	Service & Other Activities	04				.015	
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02				.00471	

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME

*** Deductions taken but not itemized on pages 3 and 4 will be disallowed.**

TOTAL B&O TAX

II STATE SALES AND USE TAX

16	Retail Sales (also complete local tax section III)	01			.065		
17	Use Tax/Deferred Sales Tax (also complete local tax section III)	05		Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid	.065		

TOTAL STATE SALES & USE TAX

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Local Sales Tax (Enter applicable rate of tax.) Code 45

Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Local Rate	Tax Due City or Co.
18				
19				
20				
21				
22				
	TOTAL TAXABLE		TOTAL	

Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax.) Code 46

Total Value of Articles must be the same as line 17, column 1, Gross Amount

Line No.	Location Code	Value of Articles	Local Rate	Tax Due City or Co.
23				
24				
	TOTAL VALUE OF ARTICLES		TOTAL	

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
25	Motor Vehicle Sales/Leases	120		.003	
26	***Region Transit Authority (RTA)***	**89**		**.004**	
27	King County Food & Bev	90		.005	
28	***Litter Tax***	**36**		**.00015**	

☐ ***If you have no business activity, check the box and mail this return (unless filed electronically)***

DUE DATE: April 30, 2005

★ **5%** Penalty Assessed After May 2, 2005
15% Penalty Assessed After May 31, 2005
25% Penalty Assessed After June 30, 2005
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

▸ Please make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check. Do not mail cash or coins.

▸ For assistance, call 1-800-647-7706.

▸ Signature _____

▸ Ph. ( ) _____ Date _____

VIII TOTALS

Line No.	Item	
29	Total All Tax Due from page 1	
30	Total All Tax Due from page 2	
31	Total All Addendums (example: Rental Car Addendum)	
32	Subtotal (add lines 29-31)	
33	Credit (from page 2, section VII, total credit)	
34	Subtotal (subtract line 33 from line 32)	
35	Add Penalty, if applicable ★ Minimum $5.00	
	TOTAL AMOUNT OWED (add lines 34 - 35)	

IV LODGING TAXES

TRANSIENT RENTAL INCOME INFORMATION Code 47			
Line No.	Location Code	Income	
36			
37			
38			
39			

(enter location code and income only)

TOURISM PROMOTION AREA LODGING CHARGE Code 170					
Line No.	Location Code	Number of Unit/Days	Unit/Day Rate Charged	Total Charges Due	
40					
41					
42					
43					
TOTAL TOURISM PROMOTION AREA LODGING CHARGE					

CONVENTION AND TRADE CENTER TAX Code 48					
Line No.	Location Code	Taxable Amount	Rate	Tax Due	
44					
45					
46					
TOTAL CONVENTION & TRADE CENTER TAX					

SPECIAL HOTEL/MOTEL TAX Code 70					
Line No.	Location Code	Taxable Amount	Rate	Tax Due	
47					
48					
49					
TOTAL SPECIAL HOTEL/MOTEL TAX					

V STATE PUBLIC UTILITY TAX

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3** Taxable Amount	Col. 4 Rate	Column 5 Tax Due
50	Water Distribution	60				.05029	
51	Sewer Collection	61				.03852	
52	Power	49				.03873	
53	Gas Distribution; Telegraph	26				.03852	
54	Motor Transportation; Railroad; Railroad Car	08				.01926	
55	Urban Transportation; Vessels Under 65 ft	12				.00642	
56	Other Public Service Business	13				.01926	
						TOTAL STATE PUBLIC UTILITY TAX	

** If taxable amounts on lines 50-56 column 3 total less than $6,000, no Public Utility Tax is due.

VI OTHER TAXES

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
57	Tobacco Products	20				1.2942	
58	Refuse Collection	64				.036	
59	Petroleum Products Tax	57	Temporarily Not Due - Fund Limit Reached			.005	
60	Hazardous Substance	65				.007	
61	IMR *(For monthly filers only.)*	79				.06	

Line No.	Tax Classification	Code	Item	Quantity Sold	Rate	Tax Due
62	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices:		$30.00	
63	Syrup Tax	54	Number of Gallons (whole numbers only):		$1.00	
64	State Enhanced 911, TRS, & WTAP	93	Number of Taxable Switched Access Lines:		.47	
64b	(Wireless) State Enhanced 911 Tax	94	Number of Taxable Radio Access Lines (Wireless):		.20	

Line No.	Tax Classification	Code	Item	Number of Days	Rate	Tax Due
65	Quality Maintenance Fee on Nursing Facility Operators *(For monthly filers only.)*	78	Total Number of Patient Days Less Medicare Days:		$6.50	

* Deductions taken but not itemized on page 4 will be disallowed.

TOTAL OTHER TAXES (add lines 57-65)

NEED HELP?

Internet Assistance – Go to DOR's home page at http://dor.wa.gov

- Get tax return information and instructions, penalty waiver information, and more.
- Click on **FORMS** to access forms including the Local Sales and Use Tax Addendum, and other tax-related forms.
- To update your account information or to close your account with the Department of Revenue, click on **CONTACT US.**

Telephone Assistance

- Call the Department of Revenue office nearest you or 1-800-647-7706.
- To file a No Business Activity return by telephone, call 1-800-647-7706. At the greeting, enter code 111 to start the process. Enter your 9-digit tax registration number and follow the instructions given. Do not mail paper return back to the Department.
- For penalty waiver criteria information, call 1-800-334-8969 and enter code 429.
- For business closure information, call 1-800-334-8969 and enter code 430.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

VII CREDITS

Line No.	Credit Classification	Credit I.D.	Amount
66	Multiple Activities Tax Credit (attach Schedule C)	800	
67	High Technology Credit	830	
68	Manufacturing Software; Programming Rural Employment B&O Credit	860	
69	Help Desk Services B&O Credit	865	
70	Alternatives to Field Burning B&O Credit	875	
71	International Services Credit	855	
72	***Small Business B&O Tax Credit (go to http://dor.wa.gov)***	**815**	
73	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870	
74	Bad Debt Tax Credit (attach Schedule B)	801	
75	Hazardous Substance	805	
76	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880	
77	Other Credits (attach appropriate documents)	810	
	TOTAL CREDIT (transfer to page 1, line 33)		

Washington State
Department of Revenue
PO Box 34054
Seattle WA 98124-1054

Jan-Feb-Mar 2005
Deduction Detail

Q1
05

- If you have deductions, *return pages 3 and 4.* If you do not have deductions, *do not return pages 3 and 4.*
- Deductions taken on the Combined Excise Tax Return, but not itemized on this form will be disallowed.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding tax classification on your return in the deduction column.

If Completing, Fill out Name, Tax Registration Number and Attach to Combined Excise Tax Return.

Name _____ Tax Registration No. _____ – _____ – _____

Line 1 - Extracting, Extracting for Hire	I.D.	Amount	
Bad Debts	1601		
Cash & Trade Discounts	1602		
Other (Explain):	1699		
TOTAL			

Line 2 - Slaughter, Break Processing…	I.D.	Amount	
Bad Debts	3001		
Cash & Trade Discounts	3002		
Other (Explain):	3099		
TOTAL			

Line 3 - Travel Agent Com; Intl Charter…	I.D.	Amount	
Bad Debts	2801		
Cash & Trade Discounts	2802		
Other (Explain):	2899		
TOTAL			

Line 4 - Insurance Agents; Insurance…	I.D.	Amount	
Bad Debts	1401		
Other (Explain):	1499		
TOTAL			

Line 5 – Prescription Drug Warehousing…	I.D.	Amount	
Bad Debts	2101		
Cash & Trade Discounts	2102		
Freight on Out-of-State Deliveries	2103		
Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only.)	2104		
Advances Reimbursements; Rtrns & Allowances	2107		
Other (Explain):	2199		
TOTAL			

Line 6 - Processing for Hire; Printing and…	I.D.	Amount	
Bad Debts	1001		
Cash & Trade Discounts	1002		
Freight on Out-of-State Deliveries	1003		
Advances Reimbursements; Rtrns & Allowances	1007		
Other (Explain):	1099		
TOTAL			

Line 7 – Manufacturing	I.D.	Amount	
Bad Debts	0701		
Cash & Trade Discounts	0702		
Freight on Out-of-State Deliveries	0703		
Advances Reimbursements; Rtrns & Allowances	0707		
Other (Explain):	0799		
TOTAL			

Line 8 – Royalties; Child Care	I.D.	Amount	
Bad Debts	8001		
Cash & Trade Discounts	8002		
Advances Reimbursements; Rtrns & Allowances	8007		
Other (Explain):	8099		
TOTAL			

Line 9 – Wholesaling	I.D.	Amount	
Bad Debts	0301		
Cash & Trade Discounts	0302		
Interstate & Foreign Sales	0304		
Motor Vehicle Fuel Tax	0305		
Casual Sales; Accommodation Sales	0306		
Advances Reimbursements; Rtrns & Allowances	0307		
No Local Activity	0308		
Other (Explain):	0399		
TOTAL			

Line 10 – Warehousing; Radio & TV…	I.D.	Amount	
Bad Debts	1101		
Cash & Trade Discounts	1102		
Interstate & Foreign Sales	1104		
Advances Reimbursements; Rtrns & Allowances	1107		
Radio/TV Advertising	1109		
Other (Explain):	1199		
TOTAL			

Line 11 - Public or Nonprofit Hospitals	I.D.	Amount	
Bad Debts	5501		
Cash & Trade Discounts	5502		
Advances Reimbursements; Rtrns & Allowances	5507		
Other (Explain):	5599		
TOTAL			

Line 12 - Cleanup of Radioactive Waste…	I.D.	Amount	
Bad Debts	8301		
Cash & Trade Discounts	8302		
Interstate & Foreign Sales	8304		
Advances Reimbursements; Rtrns & Allowances	8307		
Other (Explain):	8399		
TOTAL			

Line 13 - Service & Other Activities	I.D.	Amount	
Bad Debts	0401		
Cash & Trade Discounts; Rtrns & Allowances	0402		
Interstate & Foreign Sales	0404		
Advances Reimbursements	0407		
Gambling; Prize; Cash Pay-Outs	0410		
Certain Initiation Fees; Dues; Contributions	0411		
Interest on Certain Invest/Loan/Obligations	0412		
Artistic/Cultural Activities	0416		
Other (Explain):	0499		
TOTAL			

Line 14 - Retailing of Interstate Transport...	I.D.	Amount	
Bad Debts	1901		
Cash & Trade Discounts	1902		
Interstate & Foreign Sales	1904		
Advances Reimbursements; Rtrns & Allowances	1907		
Consignment Sales	1915		
Other (Explain):	1999		
TOTAL			

Not all deductions are allowable from both Retailing and Retail Sales Tax.

Line 15 – Retailing (B&O)	I.D.	Amount
Bad Debts	0201	
Cash & Trade Discounts	0202	
Interstate & Foreign Sales	0204	
Motor Vehicle Fuel Tax	0205	
Advances Reimbursements; Rtrns & Allowances	0207	
No Local Activity	0208	
Casual Sales; Accommodation Sales	0213	
Tax in Gross	0214	
Consignment Sales	0215	
Artistic/Cultural Activities	0216	
Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals	0217	
Other (Explain):	0299	
	TOTAL	

Line 16 - Retail Sales Tax	I.D.	Amount
Bad Debts	0101	
Cash & Trade Discounts	0102	
Interstate & Foreign Sales	0104	
Tax in Gross	0114	
Sales to U.S. Government	0118	
Motor Vehicle Fuel Sales	0119	
Prescription Drugs/Hearing Aids/Lenses/etc	0121	
Exempt Food Sales	0122	
Qualified Nonresident Sales	0123	
Trade-in Allowance	0124	
Newspapers	0125	
Certain Network Telephone Service	0126	
Sales to Indians with Delivery on the Reservation	0128	
Sales of Feed to Fish Farmers	0129	
Taxable Amount for Tax Paid at Source	0130	
Returns & Allowances	0131	
Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays	0132	
Ride-Sharing Vans	0134	
Purebred Livestock for Breeding	0135	
Tax Deferral/Investment Certificate No._____	0136	
Sale of Manufacturing Mach/Equip; Install Labor	0156	
Direct Pay Permits	0170	
Other (Explain):	0199	
	TOTAL	

Line 50 - Water Distribution	I.D.	Amount
Bad Debts	6001	
Cash & Trade Discounts	6002	
Interstate & Foreign Sales	6004	
Amounts Paid to Another for Services Jointly Provided	6039	
Amounts Received by Nonprofit Water Association for Capital Projects	6040	
Amounts Derived From Distribution of Water Through Irrigation Systems	6041	
Other (Explain):	6099	
	TOTAL	

Line 51 - Sewer Collection	I.D.	Amount
Bad Debts	6101	
Cash & Trade Discounts	6102	
Amounts Paid to Another for Services Jointly Provided	6139	
Other (Explain):	6199	
	TOTAL	

Line 52 – Power	I.D.	Amount
Bad Debts	4901	
Cash & Trade Discounts	4902	
Interstate & Foreign Sales	4904	
Amounts Paid to Another for Services Jointly Provided	4939	
Amounts Expend. to Improve Consumer's Efficiency of Energy	4942	
Low Density/Wholesale Power Costs	4947	
Sales to Electrolytic Processors	4961	
Other (Explain):	4999	
	TOTAL	

Line 53 - Gas Distribution; Telegraph	I.D.	Amount
Bad Debts	2601	
Cash & Trade Discounts	2602	
Interstate & Foreign Sales	2604	
Amounts Paid to Another for Services Jointly Provided	2639	
Other (Explain):	2699	
	TOTAL	

Line 54 - Motor Transportation; Railroad…	I.D.	Amount
Bad Debts	0801	
Cash & Trade Discounts	0802	
Interstate & Foreign Sales	0804	
Amounts Paid to Another for Services Jointly Provided	0839	
Other (Explain):	0899	
	TOTAL	

Line 55 - Urban Transportation; Vessels…	I.D.	Amount
Bad Debts	1201	
Cash & Trade Discounts	1202	
Interstate & Foreign Sales	1204	
Amounts Paid to Another for Services Jointly Provided	1239	
Other (Explain):	1299	
	TOTAL	

Line 56 - Other Public Service Business	I.D.	Amount
Bad Debts	1301	
Cash & Trade Discounts	1302	
Interstate & Foreign Sales	1304	
Amounts Paid to Another for Services Jointly Provided	1339	
Other (Explain):	1399	
	TOTAL	

Line 57 - Tobacco Products	I.D.	Amount
Interstate & Foreign Sales	2004	
Sales to U.S. Government	2018	
Returned/Destroyed Goods	2043	
Other (Explain):	2099	
	TOTAL	

Line 58 - Refuse Collection	I.D.	Amount
Bad Debts	6401	
Sales to U.S. Government	6418	
Sales to Other Refuse/Solid Waste Collectors	6445	
Other (Explain):	6499	
	TOTAL	

Line 59 - Petroleum Tax	I.D.	Amount
Petroleum Products Exported Out of State	5746	
Other (Explain):	5799	
	TOTAL	

Line 60 - Hazardous Substance	I.D.	Amount
Other (Explain):	6599	
	TOTAL	