



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

1.	Gross Amount	x	B&O Rate	=	Credit	
	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>	
	Gross Amount	x	B&O Rate	=	Credit	
2.	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>	
	Gross Amount	x	B&O Rate	=	Credit	
3.	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>	
4.	Total Business & Occupation Tax Credit (Add lines 1 through 3)				890	Total B&O Credit
					<input style="width: 100%; height: 20px;" type="text"/>	

Public Utility Tax Credit

5.	Gross Amount	x	PUT Rate	=	Credit	
	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>	
	Gross Amount	x	PUT Rate	=	Credit	
6.	<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>		<input style="width: 100%; height: 20px;" type="text"/>	
7.	Total Public Utility Tax Credit (Add lines 5 and 6)				895	Total PUT Credit
					<input style="width: 100%; height: 20px;" type="text"/>	
8.	Total Public Utility Tax and Business & Occupation Tax Credit (Add lines 4 and 7)					Total Credit
					<input style="width: 100%; height: 20px;" type="text"/>	

Add all credit totals and transfer the amount to the Total Credit line on your Excise Tax Return.

Please submit this form with your Excise Tax Return.

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.