



Contractor's Use Tax Worksheet

EXC/UTI

Name of Business _____ Tax Registration Number _____ Period/Year ____ / ____

	2002	2001	2000
1. Total depreciable personal property from IRS Form 4562	\$ _____	\$ _____	\$ _____
2. Subtract the amount on which sales or use tax was paid	- \$ _____	- \$ _____	- \$ _____
3. This is the amount subject to sales or use tax.....	\$ _____	\$ _____	\$ _____
4. Cost of materials incorporated in speculative building projects.....	\$ _____	\$ _____	\$ _____
5. Subtract the amount on which sales or use tax was paid	- \$ _____	- \$ _____	- \$ _____
6. This is the amount subject to sales or use tax.....	\$ _____	\$ _____	\$ _____
7. Total paid to contractors (e.g., framing, plumbing, roofing, etc.) for speculative building.....	\$ _____	\$ _____	\$ _____
8. Subtract the amount on which sales or use tax was paid	- \$ _____	- \$ _____	- \$ _____
9. This is the amount subject to sales or use tax.....	\$ _____	\$ _____	\$ _____
10. Cost of small tools and supplies	\$ _____	\$ _____	\$ _____
11. Subtract the amount on which sales or use tax was paid	- \$ _____	- \$ _____	- \$ _____
12. This is the amount subject to sales or use tax.....	\$ _____	\$ _____	\$ _____
13. Cost of computers/office equipment, not included in line 1 above	\$ _____	\$ _____	\$ _____
14. Subtract the amount on which sales or use tax was paid	- \$ _____	- \$ _____	- \$ _____
15. This is the amount subject to sales or use tax.....	\$ _____	\$ _____	\$ _____
16. Add lines 3, 6, 9, 12, and 15. This is your total amount subject to use tax.....	\$ _____	\$ _____	\$ _____
17. Add all total amounts subject to use tax for 2002 through 2000, line 16. Transfer this number to either your Washington State Combined Excise Tax Return or Use Tax Return.....			\$ _____

Person responsible for reporting taxes on the Washington State excise tax returns for this business _____

Signature _____ Date _____

Note: Mail this completed worksheet with your tax return, even if line 17 is zero.

Instructions for Contractor's Use Tax Worksheet

Complete the business name, tax registration number, and the period/year. (Period/year is the same as the tax return that this worksheet is filed with.)

Do the following for years 2002, 2001, and 2000

Line 1 – Include all depreciable personal property placed into service during the year. This amount should be the same as amounts reported on IRS Form 4562.

Line 2 – Show the cost of depreciable personal property placed into service during the year in which sales or use tax was paid.

Line 3 – Subtract amount on line 2 from amount on line 1.

Line 4 – Show the cost of materials acquired and incorporated in speculative building projects. Include items such as lumber, roofing materials, concrete, doors, windows, landscaping materials, plants, wiring, plumbing fixtures, lighting fixtures, built-in appliances, cabinets, flooring, and more.

Line 5 – Show the cost of materials on line 4 in which sales or use tax was paid.

Line 6 – Subtract amount on line 5 from amount on line 4.

Line 7 – Show the total amount paid to contractors for speculative building. Include contractors such as framing, plumbing, roofing, landscaping, electrical, gas, dry walling, and more.

Line 8 – Show the amount paid to contractors on line 7 in which sales or use tax was paid.

Line 9 – Subtract amount on line 8 from amount on line 7.

Line 10 – Show the cost of small tools and supplies not included on line 1. Include air tools, hand tools, power tools, nails, screws, bolts, washers, and more.

Line 11 – Show the amount paid for small tools and supplies on line 10 in which sales or use tax was paid.

Line 12 – Subtract amount on line 11 from amount on line 10.

Line 13 – Show the cost of computers/office equipment not included on line 1. Include items such as computers, peripherals, canned software, printers, copiers, telephones, fax machines, cell phones, and more.

Line 14 – Show the amount paid for computer/office equipment on line 13 in which sales or use tax was paid.

Line 15 – Subtract amount on line 14 from amount on line 13.

Line 16 – Add the amounts shown on lines 3, 6, 9, 12, and 15.

Line 17 – Add the amounts for each year shown on line 16. This is the amount that you will put on your Combined Excise Tax Return or Use tax Return.

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) 486-2342. Teletype (TTY) users please call 1-800-451-7985.