## July - August - September 2021 **Combined Excise Tax Return Deduction Detail**

- If you have deductions, return pages 3 and 4. If you do not have deductions, do not return pages 3 and 4.
- We cannot approve deductions taken on the Combined Excise Tax Return that are not itemized on pages 3 and 4.
- · Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total deduction amount for each classification from this page to the corresponding line on your tax return in the deduction column.

Name   PAccount   D	If completing, fill out name, acco	unt ID	number and attac	h to your Combined Excise Tax Return.		
Bad Debts	Name			► Account ID		
Cash & Trade Discounts	Line 1 - Extracting, Extracting for Hire	I.D.	Amount	Line 10 - Royalties	I.D.	Amount
Chee   Explain   Chee	Bad Debts	1601		Bad Debts	8001	
Ditter   Explain   Some   So	Cash & Trade Discounts	1602		Cash & Trade Discounts	8002	
Line 2 - Staughter, Broak Processing	Other (Explain):	1699		Advances Reimbursements; Rtrns & Allowances	8007	
Line 2 - Staughter, Break Processing	TO	DTAL			-	
Cash & Trade Discounts	Line 2 - Slaughter, Break Processing	I.D.	Amount	Т	OTAL	
Cash & Trade Discounts	Bad Debts	3001		Line 11 - Wholesaling	I.D.	Amount
Interstate & Foreign Sales	Cash & Trade Discounts	3002		Bad Debts	0301	
Motor Vehicle Fuel Tax	Other (Explain):	3099		Cash & Trade Discounts	0302	
Line 3 - Ind Charter Freight Brokers	TO	OTAL		Interstate & Foreign Sales	0304	
Bad Debts	Live C. Lett Ober des English Broken	_	Amanut	Motor Vehicle Fuel Tax	0305	
Cash & Trade Discounts			Amount	Casual Sales; Accomodation Sales	0306	
Other (Explain):				Advances Reimbursements; Rtrns & Allowances	0307	
Line 4 - Travel Agent/Tour (\$250k or less)   LD				No Local Activity	0308	
Daily Products Used in Mig of Dairy Products   0375				Dairy, Fruit/Veg, & Seafood Mfd Products	0367	
Discription	N	JIAL L			0375	
Bad Debts	Line 4 - Travel Agent/Tour (\$250k or less)	I.D.	Amount			
Cash & Trade Discounts   2702	Bad Debts	2701			_	
Line 5 - Travel Agent/Tour (over \$250k)   LD	Cash & Trade Discounts	2702		Local sales for transport out of state		
Cash & Trade Discounts	• • •	_		<u>.</u>	_	Amount
Interstate & Foreign Sales	TO	DTAL _				
Bad Debts   25001	Line 5 Travel Agent/Tour (over \$250k)	וחו	Amount		_	
Advances Reimbursements; Rtns & Allowances   1107			Amount		-	
Charter (Explain):   25099					-	
Dute (Explain):				Radio/TV Advertising	-	
Line 6 - Insurance Producers; Title Insurance   I.D.						
Bad Debts				To	OTAL	
Advances Reimbursements; Rtrns & Allowances   1.00   1.0	·		Amount	Line 13 - Public/Nonprofit Hospitals; Qual. Food	I.D.	Amount
Cash & Trade Discounts   Source				Bad Debts	5501	
Line 7 - Prescription Drug Warehousing   LD.   Amount   Sosy	,			Cash & Trade Discounts	5502	
Bad Debts	TO	DIAL L		Advances Reimbursements; Rtrns & Allowances	5507	
Bad Debts   2101	Line 7 - Prescription Drug Warehousing	I.D.	Amount	Other (Explain):	5599	
Freight on Out-of-State Deliveries 2103   Interstate & Foreign Sales (Use for Prescription Drug 2104   Advances Reimbursements; Rtrns & Allowances 2107   Interstate & Foreign Sales (Use for Prescription Drug 2104   Advances Reimbursements; Rtrns & Allowances 2107   Interstate & Foreign Sales   Rtrns & Allowances 2107   Interstate & Foreign				T	OTAL [	
Bad Debts   Sales (Use for Prescription Drug   2104   Markenousing Only.)   Advances Reimbursements; Rtrns & Allowances   2107   Markenousing Only.)   Advances Reimbursements; Rtrns & Allowances   2107   Markenousing Only.)   Advances Reimbursements; Rtrns & Allowances   2107   Markenousing Only.)   Advances Reimbursements; Rtrns & Allowances   8304   Markenousing Only.)   Advances Reimbursements; Rtrns & Allowances   8307   Markenousing Other (Explain):   8399   Markenousing Oth	Cash & Trade Discounts	2102		Line 14 Cleanup of Redispetive Wests	<u>-</u>	Amount
Interstate & Foreign Sales (Use for Prescription Drug   2104   Warehousing Only)   Advances Reimbursements; Rtrns & Allowances   2107	Freight on Out-of-State Deliveries	2103		•		Amount
Warenousing Only.) Advances Reimbursements; Rtrns & Allowances 2107  Other (Explain): 2199  Line 8 - Processing for Hire; Printing & Publish I.D. Amount  Bad Debts 1002  Freight on Out-of-State Deliveries 1007  Other (Explain): 1009  Line 9 - Manufacturing 1.D. Amount  Bad Debts 0701  Line 9 - Manufacturing 1.D. Amount  Bad Debts 0701  Cash & Trade Discounts 1009  Freight on Out-of-State Deliveries 0703  Advances Reimbursements; Rtrns & Allowances 0407  Gambling Prizes & Cash Pay-Outs 0410  Qualified Initiation Fees; Dues; Contributions Received 11001  Artistic/Cultural Activities 0416  Other (Explain): 0499  Freight on Out-of-State Deliveries 0703  Advances Reimbursements; Rtrns & Allowances 0407  Other (Explain): 0702  TOTAL  Interest at & Foreign Sales 8304  Advances Reimbursements; Rtrns & Allowances 8307  Other (Explain): 1.D. Amount 1.D.	Interstate & Foreign Sales (Use for Prescription Drug	2104				
Advances Reimbursements; Rtrns & Allowances   8307	<del> </del>				-	
Cother (Explain):   8399				3		
Line 8 - Processing for Hire; Printing & Publish I.D. Amount  Bad Debts 1001 Cash & Trade Discounts 1002 Bad Debts 1003 Contests of Chance (less than \$50,000 a year) I.D. Amount  Bad Debts 0401 Cash & Trade Discounts 1003 Cash & Trade Discounts 1004 Cash & Trade Discounts 1007 Cash & Trade Discounts 1007 Cash & Trade Discounts 1007 Cash & Trade Discounts 1009 Cash & Trade Discounts 1009 Cash & Trade Discounts 1007						
Line 8 - Processing for Hire; Printing & Publish   I.D.   Amount				, , ,		
Cash & Trade Discounts  Freight on Out-of-State Deliveries Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances  TOTAL  Line 9 - Manufacturing Bad Debts  Cash & Trade Discounts  I.D. Amount  Cash & Trade Discounts  Advances Reimbursements; Rtrns & Allowances  Other (Explain):  Cash & Trade Discounts  I.D. Amount  Cash & Trade Discounts  Other (Explain):  Other (Explain):  Total  Advances Reimbursements; Rtrns & Allowances  Other (Explain):  Total			Amount			•
Freight on Out-of-State Deliveries 1003					I.D.	Amount
Interstate & Foreign Sales  Advances Reimbursements; Rtrns & Allowances  Other (Explain):  TOTAL  Line 9 - Manufacturing  Bad Debts  Cash & Trade Discounts  O701  Cash & Trade Discounts  O701  Advances Reimbursements; Rtrns & Allowances  O701  Artistic/Cultural Activities  Other (Explain):  Other (Explain):  O702  Freight on Out-of-State Deliveries  Advances Reimbursements; Rtrns & Allowances  O707  Advances Reimbursements; Rtrns & Allowances  O407  Advances Reimbursements; Rtrns & Allowances  O407  Gambling Prizes & Cash Pay-Outs  O410  Qualified Initiation Fees; Dues; Contributions Received  Interest on Certain Invest/Loan Obligations  O412  Artistic/Cultural Activities  Other (Explain):  TOTAL  TOTAL					0401	
Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1099  Line 9 - Manufacturing I.D. Amount  Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries 0703 Advances Reimbursements; Rtrns & Allowances 0407  Advances Reimbursements; Rtrns & Allowances 0407  Gambling Prizes & Cash Pay-Outs 0410  Qualified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations 0412  Artistic/Cultural Activities 0416  Other (Explain): 0499  TOTAL				Cash & Trade Discounts	0402	
Advances Reimbursements; Rtrns & Allowances 0407  Other (Explain):  TOTAL  Line 9 - Manufacturing  Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries  Advances Reimbursements; Rtrns & Allowances O410  Qualified Initiation Fees; Dues; O411  Interest on Certain Invest/Loan Obligations O412  Artistic/Cultural Activities O416  Other (Explain):  Other (Explain):  TOTAL  Advances Reimbursements; Rtrns & Allowances O407  Gambling Prizes & Cash Pay-Outs O410  Unalified Initiation Fees; Dues; O411  Interest on Certain Invest/Loan Obligations O412  Artistic/Cultural Activities Other (Explain):  TOTAL	3			Apportionment (Interstate & Foreign Sales)	0404	
TOTAL  Line 9 - Manufacturing  Bad Debts  Cash & Trade Discounts  Freight on Out-of-State Deliveries  Advances Reimbursements; Rtrns & Allowances  TOTAL  Gambling Prizes & Cash Pay-Outs  Qualified Initiation Fees; Dues; Contributions Received  Interest on Certain Invest/Loan Obligations  O412  Artistic/Cultrural Activities O416  Other (Explain):  TOTAL	*			Advances Reimbursements; Rtrns & Allowances	0407	
Line 9 - Manufacturing  Bad Debts  Cash & Trade Discounts  Freight on Out-of-State Deliveries  Advances Reimbursements; Rtrns & Allowances  Other (Explain):  Other (Explain):	,			Gambling Prizes & Cash Pay-Outs	0410	
Line 9 - Manufacturing I.D. Amount  Bad Debts 0701  Cash & Trade Discounts 0702  Freight on Out-of-State Deliveries 0703  Advances Reimbursements; Rtrns & Allowances 0707  Interest on Certain Invest/Loan Obligations 0412  Artistic/Cultural Activities 0416  Other (Explain): 0499  TOTAL	TO	JTAL		Qualified Initiation Fees; Dues;	0411	
Bad Debts 0701 Artistic/Cultural Activities 0416 Other (Explain): TOTAL Artistic/Rultural Activities 0416 Other (Explain): TOTAL	Line 9 - Manufacturing	I.D.	Amount			
Cash & Trade Discounts 0702 Other (Explain): 0499 Other (Explain): TOTAL  Advances Reimbursements; Rtrns & Allowances 0707	Bad Debts	0701			-	
Freight on Out-of-State Deliveries 0703 Advances Reimbursements; Rtrns & Allowances 0707 TOTAL	Cash & Trade Discounts	0702				
Advances Reimbursements; Rtrns & Allowances 0707	Freight on Out-of-State Deliveries	0703				
Other (Explain): 0799	Advances Reimbursements; Rtrns & Allowances	0707		· ·	OIAL	
	Other (Explain):	0799				

(09/15/21) Page 3 Internet/Fax

TOTAL

# Not all deductions are allowable from both Retailing (B&O) and Retail Sales Tax.

Line 16 - Service & Other Activities (\$1 million or greater in prior year)	I.D.	Amount
Bad Debts	10601	
Cash & Trade Discounts	10602	
Apportionment (Interstate & Foreign Sales)	10604	
Advances Reimbursements; Rtrns & Allowances	10607	
Qualified Initiation Fees; Dues; Contributions Received	10611	
Interest on Certain Invest/Loan Obligations	10612	
Artistic/Cultural Activities	10616	
Other (Explain):	10699	
	TOTAL	

Line 17 - Gambling Contests of Chance (\$50,000 a year or greater)	I.D.	Amount	
Gambling Prizes & Cash Pay-Outs	19210		
Other (Explain):	19299		
	TOTAL	ı i	

Line 18 - For Profit Hospitals; Scientific R&D	I.D.	Amount
Bad Debts	13501	
Cash & Trade Discounts	13502	
Apportionment (Interstate & Foreign Sales)	13504	
Advances Reimbursements; Rtrns & Allowances	13507	
Qualified Initiation Fees; Dues; Contributions Received	13511	
Other (Explain):	13599	

Line 19 - 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	
-	ΓΩΤΔΙ	

Line 20 - 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	
Dairy and Seafood Mfd Products (see below)*	02118	
Other (Explain):	0299	
*Local sales for transport out-of-state	TOTAL	

Line 29 - 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	
Trade-in Allowance	0124	
Newspapers	0125	
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	
Purebred Livestock for Breeding	0135	
Tax Deferral/Investment Certificate No	0136	
Sale of Manufacturing Mach/Equip; Install Labor	0156	
Retail Sales Tax Exempt Purchases by Farmers	0159	
Direct Pay Permits	0170	
Retail Sales Tax Reported on SER	0179	
In-State Sales of Motor Vehicles, etc. to Nonresidents	01108	
Feminine Hygiene Products	01111	
Sales & Leases of New/Used Clean Alternative Fuel (Addendum Required)	01114	
Sales of Zero Emission Buses, Batteries, Fuel Cells and Infrastructure for Electric Vehicles	01115	
Sales of Qualified Ride-sharing Vehicles	01126	
Other (Explain):	0199	
ī	OTAL	

Line 38 - 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	

Line 39 - Petroleum Tax	I.D.	Amount	
Petroleum Products Exported Out of State	5746		
Other (Explain):	5799		
TC	DTAL		

١	Line 40 - Hazardous Substance Tax by Value	I.D.	Amount	
Ī	Other (Explain):	6599		
•	TC	TAL		

#### ♦ Additional Information ♦

The easiest way to file your return is to use our free electronic filing service at dor.wa.gov.

### Penalties and Interest

#### Penalties:

- Any unpaid tax (including partial payments) is subject to delinquent return penalty at the rate on the front of the return. (RCW 82.32.090)
- A 5% assessment penalty may be assessed if the return is substantially underpaid. (RCW 82.32.090)

#### Interest:

 Interest will accrue daily from the 1st day of the month following the due date of the return until the return is paid in full.

#### Telephone Assistance

 If you did not have business activity call 360-705-6705.
 At the greeting, follow the instructions given to file a no business return. Do not mail a paper return back to the Department.

For tax assistance or to request this document in an alternate format, please call 360-705-6705.
Teletype (TTY) users may use the Washington Relay Service by calling 711.

Internet/Fax (09/15/21) Page 4