January - February - March 2023 **Combined Excise Tax Return Deduction Detail**

23

- 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 i	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
Cher (Explain)	Bad Debts	1601		Bad Debts	8001	
Discrete Salughter, Break Processing	Cash & Trade Discounts	1602		Cash & Trade Discounts	8002	
Line 2 - Staughter, Break 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] T	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 Burton		A	Motor Vehicle Fuel Tax	0305	
Cash & Trade Discounts 2892			Amount	Casual Sales; Accommodation 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	IX.	JIAL			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	,				_	Amount
Interstate & Foreign Sales	TO	DTAL				
Bad Debts 25001	Line 5 Travel Agent/Tour (over \$250k)	I D	Amount		_	
Advances Reimbursements; Rtns & Allowances 1107			Amount	ÿ	_	
Charter (Explain): 25099					-	
Dute (Explain):		_			_	
Line 6 - Insurance Producers; Title Insurance I.D. Amount				. , ,		
Bad Debts				T(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	
Clark Company Compan	,			Cash & Trade Discounts	5502	
Bad Debts	TO	DIAL _		Advances Reimbursements; Rtrns & Allowances	5507	
Bad Debts	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					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 8304 Markenousing Only.) Advances Reimbursements; Rtrns & Allowances 8307 Markenousing Other (Explain): 8399 Markenousing Other	Cash & Trade Discounts	2102		Line 14 Cleanup of Badiosetive Wests		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 Cash & Trade Discounts 1009 Freight on Out-of-State Deliveries 1007 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1009 Line 9 - Manufacturing 1.D. Amount Bad Debts 0701 Cash & Trade Discounts 1009 Freight on Out-of-State Deliveries 1007 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1009 Cash & Trade Discounts 1000 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1009 Cash & Trade Discounts 1000 Cash & Trade Discounts 1000 Cash & Trade Discounts 1000 Contributions Received 1001 Interest on Certain Invest/Loan Obligations 1001 Artistic/Cultural Activities 1004 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1004	Interstate & Foreign Sales (Use for Prescription Drug	2104				
Advances Reimbursements; Rtrns & Allowances 8307					-	
Cother (Explain): 8399				5		
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 Bad Debts 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 I.D. Amount Cash & Trade Discounts Advances Reimbursements; Rtrns & Allowances Other (Explain): Line 9 - Manufacturing Bad Debts O701 Cash & Trade Discounts Other (Explain): Cash & Trade Discounts O702 Chributions Received Interest on Certain Invest/Loan Obligations Other (Explain): Other (Explain		- IAL				
Cash & Trade Discounts Freight on Out-of-State Deliveries Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances TOTAL Line 9 - Manufacturing Bad Debts Contests of Chance (less than \$50,000 a year) Advances Reimbursements; Rtrns & Allowances Other (Explain): TOTAL Line 9 - Manufacturing Bad Debts Contests of Chance (less than \$50,000 a year) Advances Reimbursements; Rtrns & Allowances Other (Explain): Contests of Chance (less than \$50,000 a year) Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Advances Reimbursements; Rtrns & Allowances Other (Explain): Contests of Chance (less than \$50,000 a year) Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Other (Interstate & Foreign Sales)			Amount			•
Freight on Out-of-State Deliveries 1003 State & Foreign Sales 1004 State & Foreign Sales 1007 Sta					I.D.	Amount
Freight on Out-of-State Deliveries 1003 Interstate & Foreign Sales 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1099 TOTAL Line 9 - Manufacturing I.D. Amount Bad Debts 0701 Cash & Trade Discounts 0410 Cash & Trade Discounts 0410 Interest on Certain Invest/Loan Obligations 0412 Artistic/Cultural Activities 0416 Other (Explain): 0499 Freight on Out-of-State Deliveries 0703 Advances Reimbursements; Rtrns & Allowances 0407 Cash & Trade Discounts 0410					0401	
Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances Other (Explain): TOTAL Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements; Rtrns & Allowances Other (Explain): Apportionment (Interstate & Foreign Sales) Advances Reimbursements; Rtrns & Allowances Other (Explain): Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Other (Int						
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		_				
Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements; Rtrns & Allowances TOTAL Gambling Prizes & Cash Pay-Outs Out-of (Explain): Gambling Prizes & Cash Pay-Outs Out-of (Initiation Fees; Dues; Contributions Received) Interest on Certain Invest/Loan Obligations Other (Explain): Other (Explain): Other (Explain): Other (Explain): TOTAL	*					
Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements; Rtrns & Allowances OTAL Qualified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations O412 Artistic/Cultrural Activities Other (Explain): Other (Explain): TOTAL				,		
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	TO	DTAL				
Bad Debts 0701 Artistic/Cultural Activities 0416 Other (Explain): TOTAL Artistic/Replain (Explain): TOTAL	Line 9 - Manufacturing	I.D.	Amount			
Cash & Trade Discounts 0702 Other (Explain): 0499 Other (Explain): TOTAL Advances Reimbursements; Rtrns & Allowances 0707						
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		'	JIAL	
	Other (Explain):	0799				

(03/16/23) 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		
Tr	OTAL		

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	
•		

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	
Compliant Carryout Bag Charge	02103	
Dairy and Seafood Mfd Products (see below)*	02118	
Other (Explain):	0299	
*Local sales for transport out-of-state T	OTAL	

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

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 statutory 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.

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 Tribal Exempt Sales with Delivery in Indian Country 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
Interstate & Foreign Sales
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 Tribal Exempt Sales with Delivery in Indian Country 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
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 Tribal Exempt Sales with Delivery in Indian Country 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
Motor Vehicle Fuel Sales 0119 Prescription Drugs/Hearing Aids/Lenses/etc 0121 Exempt Food Sales 0122 Trade-in Allowance 0124 Newspapers 0125 Tribal Exempt Sales with Delivery in Indian Country 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
Prescription Drugs/Hearing Aids/Lenses/etc 0121 Exempt Food Sales 0122 Trade-in Allowance 0124 Newspapers 0125 Tribal Exempt Sales with Delivery in Indian Country 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 Purebred Livestock for Breeding 0135
Exempt Food Sales 0122 Trade-in Allowance 0124 Newspapers 0125 Tribal Exempt Sales with Delivery in Indian Country 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
Trade-in Allowance 0124 Newspapers 0125 Tribal Exempt Sales with Delivery in Indian Country 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 Purebred Livestock for Breeding 0135
Newspapers 0125 Tribal Exempt Sales with Delivery in Indian Country 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 Purebred Livestock for Breeding 0135
Tribal Exempt Sales with Delivery in Indian Country Sales of Feed to Fish Farmers 10129 Taxable Amount for Tax Paid at Source Returns & Allowances 10131 Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays Purebred Livestock for Breeding 10128 0139 0130 0131 0132
Country 0126 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 Purebred Livestock for Breeding 0135
Taxable Amount for Tax Paid at Source 0130 Returns & Allowances 0131 Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays Purebred Livestock for Breeding 0135
Returns & Allowances 0131 Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays Purebred Livestock for Breeding 0135
Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays Purebred Livestock for Breeding 0132
Art Objects for Displays 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) 011114
Sales of Zero Emission Buses, Batteries, Fuel Cells and Infrastructure for Electric Vehicles
Sales of Qualified Ride-sharing Vehicles 01126
Tribal Fishing, Hunting, and Gathering 01130
Other (Explain): 0199

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		
TOTAL			

TOTAL

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

Line 40 - Hazardous Substance Tax by Value I.D.		Amount	
Other (Explain):	6599		
TOTAL			

Line 43 - Heavy Equipment Rental Tax	I.D.	Amount
Bad Debts	111101	
Cash & Trade Discounts	111102	
Interstate & Foreign Sales	111104	
Tribal Exempt Sales with Delivery in Indian Country	111128	
Rentals from Out-of-state Dealers	1111120	
Rentals to Government	1111121	
Other (Explain):	111199	
	TOTAL	

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 (03/16/23) Page 4