DEPARTMENT OF REVENUE
WASHINGTON STATE

# February 2006
# Retailing & Other Activities Return

02 06

▶ ***Use Black Ink & Return Original Form***

Tax Registration Number

Name

Business Name

Street Address

City, State, Zip

**No Business Activity?**
**File 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. **If you file by telephone, do not mail us your return.**

**or**

☐ If you have no business activity and did not file by telephone, check this box, sign and mail us your return.

**Has Your Address Changed?**
If so, check appropriate box(es) below and note changes on address above.

☐ Business Location Change

☐ Mailing Address Change

☐ **Business Closed?**
Check this box and enter date closed ___/___/___.

For additional information, call 1-800-334-8969, and enter code 430.

☐ **Filing an Amended Return?**
Check this box and attach amended return information.

***Note:*** *To change your address or close your business on our web site, go to* ***http://dor.wa.gov*** *then click on* ***Contact Us****.*

## I. State Business and Occupation (B&O) Tax

**Insurance Agents; Insurance Brokers Commission** [14]

| | Gross Amount | | Deductions* | | Taxable Amount | Rate | Tax Due |
|---|---|---|---|---|---|---|---|
| 1. | | - | | = | | X .00484 | |

**Manufacturing** [07]

| | Gross Amount | | Deductions* | | Taxable Amount | Rate | Tax Due |
|---|---|---|---|---|---|---|---|
| 2. | | - | | = | | X .00484 | |

**Wholesaling** [03]

| | Gross Amount | | Deductions* | | Taxable Amount | Rate | Tax Due |
|---|---|---|---|---|---|---|---|
| 3. | | - | | = | | X .00484 | |

**Service & Other Activities; Gambling Contests of Chance (less than $50,000 a year)** [04]

| | Gross Amount | | Deductions* | | Taxable Amount | Rate | Tax Due |
|---|---|---|---|---|---|---|---|
| 4. | | - | | = | | X .015 | |

**Gambling Contests of Chance ($50,000 a year or greater)** [192]

| | Gross Amount | | Deductions* | | Taxable Amount | Rate | Tax Due |
|---|---|---|---|---|---|---|---|
| 5. | | - | | = | | X .016 | |

**Retailing** [02]

| | Gross Amount | | Deductions* | | Taxable Amount | Rate | Tax Due |
|---|---|---|---|---|---|---|---|
| 6. | | - | | = | | X .00471 | |

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

*(Note: Also complete State and Local Retail Sales Tax on page 2. Gross amount for Retailing and Retail Sales Tax must be the same.)*

**Sales and Use Tax** *(See page 2.)* ▶

**DUE DATE: March 20, 2006**
* **5%** Penalty Assessed After March 20, 2006
**15%** Penalty Assessed After May 1, 2006
**25%** Penalty Assessed After May 31, 2006
**If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.**

**Mail Your Completed Return in the Envelope Provided to:**

State of Washington
Department of Revenue
PO Box 34051
Seattle, WA 98124-1051

▶ Make check or money order payable to the Washington State Department of Revenue.
▶ **Please write your tax registration number on your check.**
▶ Do not mail cash or coins.
▶ Signature _____
▶ Phone Number (____)_____ Date ____/____/____

## VI. Totals

27. **Total Tax Due from Section I** *(Tax due from lines 1-6)*
28. **Total Tax Due from Section II, III, & IV** *(Tax due from line 19)*
29. **Total All Addendums** *(Examples: Lodging, Local Retail Sales/Use Tax, etc.)*
30. **Subtotal** *(add lines 27-29)*
31. **Total Credit from Section V** *(from page 2, line 26)*
32. **Subtotal** *(subtract line 31 from line 30)*
33. *** Add Penalty, if Applicable** *(Minimum $5.00)*_____%
34. **Total Amount Due**

Internet/Fax (12-14-05)

## II. State and Local Retail Sales Tax

**State Retail Sales Tax** [01] (*Also complete Local Retail Sales Tax section below.*)

| | Gross Amount | | Deductions | | Taxable Amount | Rate | Tax Due |
|---|---|---|---|---|---|---|---|
| 7. | | - | | = | | X .065 | |

**Local Retail Sales Tax** [45] *(Enter applicable tax rate.)*

***Note: If more than two locations please report all information on the Local Retail Sales Tax Addendum. If you need an Addendum, go to our web site at http://dor.wa.gov.***

| | Location Code | Taxable Amount | | Local Rate | | Tax Due City or County |
|---|---|---|---|---|---|---|
| 8. | | | X | | = | |
| 9. | | | X | | = | |

| | | Total Taxable Amount ** |
|---|---|---|
| 10. | **Total Taxable Amount** | |

**This amount must be the same as State Retail Sales Taxable Amount, line 7.

## III. State and Local Use Tax

**State Use Tax/Deferred Sales Tax** [05] (*Also complete Local Use Tax/Deferred Sales Tax below.*)

| | Gross Amount *** | | Rate | | Tax Due |
|---|---|---|---|---|---|
| 11. | | ***Value of articles used or consumed on which no Washington sales tax has been paid. | X .065 | = | |

**Local Use Tax/Deferred Sales Tax** [46] *(Enter applicable tax rate.)*

***Note: If more than two locations please report all information on the Local Use Tax/Deferred Sales Tax Addendum. If you need an Addendum, go to our web site at http://dor.wa.gov.***

| | Location Code | Value of Articles | | Local Rate | | Tax Due City or County |
|---|---|---|---|---|---|---|
| 12. | | | X | | = | |
| 13. | | | X | | = | |

| | | Total Value of Articles **** |
|---|---|---|
| 14. | **Total Value of Articles** | |

**** This amount must be the same as State Use Tax/ Deferred Sales Tax Gross Amount, line 11.

## IV. Other Local Sales and Use Tax/Litter Tax

| | | Taxable Amount | | Rate | | Tax Due |
|---|---|---|---|---|---|---|
| 15. | **Motor Vehicle Sales/Leases Tax** [120] | | X | .003 | = | |
| 16. | **Regional Transit Authority (RTA) Tax** [89] | | X | .004 | = | |
| 17. | **King County Food & Beverage Tax** [90] | | X | .005 | = | |
| 18. | **Litter Tax** [36] | | X | .00015 | = | |

19. **Total Tax Due from Sections II, III, & IV** *(Transfer total to page 1, line 28.)*

## V. Credits

| | | | Amount of Credit |
|---|---|---|---|
| 20. | **Small Business B&O Tax Credit** *(Go to http://dor.wa.gov.)* | [815] | |
| 21. | **High Technology Credit** | [830] | |
| 22. | **Manufacturing Software; Programming Rural Employment B&O Credit** | [860] | |
| 23. | **Help Desk Services B&O Credit** | [865] | |
| 24. | **International Services Credit** | [855] | |
| 25. | **Other Credits** *(Examples: Multiple Activities, Bad Debt) Attach appropriate documents.* | [810] | |
| 26. | **Total Credit** *(Transfer total to page 1, line 31.)* | | |

**Additional Information**

**Want an easier way to file?**

Go to **Online Services** at **http://dor.wa.gov.** Register for E-file and you can file your return quickly and easily. For assistance, call 1-877-345-3353.

**Need help? Unsure how to file?**

**For Internet Assistance** - Go to the Department of Revenue's web site at **http://dor.wa.gov**.

Click on **Forms** to access instructions for completing the Retailing & Other Activities Return, Local Sales and Use Tax Addendum, and other tax related forms.

**For Telephone Assistance**, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

**Applying for a Penalty Waiver?**

☐ Check this box and attach waiver request.

For penalty waiver criteria information, go to http://dor.wa.gov, then **Doing Business** or you may call 1-800-334-8969 and enter code 429.

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.

DEPARTMENT OF REVENUE
WASHINGTON STATE

# February 2006
# Retailing & Other Activities Return
# Deduction Detail

02 06

▸ ***Use Black Ink and Attach this Original Form to your Retailing & Other Activities Return.***

- **If you have deductions**, return this page. **If you do not have deductions**, do not return this page.
- We cannot approve deductions taken on the Retailing & Other Activities Return that are not itemized on this page.
- 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 pages 1 and 2 of your tax return.

***If completing, fill out name, tax registration number and attach to your Retailing & Other Activities Return.***

Name: _____ Tax Registration Number

## 1. Insurance Agents; Insurance Brokers Commission

| | I.D. | Amount |
|---|---|---|
| Bad Debts | [1401] | |
| Other (Explain below): | [1499] | |
| | **Total** | |

## 2. Manufacturing

| | I.D. | Amount |
|---|---|---|
| Bad Debts | [0701] | |
| Cash & Trade Discounts | [0702] | |
| Freight on Out-of-State Deliveries | [0703] | |
| Advances Reimburse-ments; Rtns & Allowances | [0707] | |
| Other (Explain below): | [0799] | |
| | **Total** | |

## 3. 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 Reimburse-ments; Rtns & Allowances | [0307] | |
| No Local Activity | [0308] | |
| Other (Explain below): | [0399] | |
| | **Total** | |

## 4. Service & Other Activities; Gambling Contests of Chance (less than $50,000 a year)

| | I.D. | Amount |
|---|---|---|
| Bad Debts | [0401] | |
| Cash & Trade Discounts | [0402] | |
| ***Interstate & Foreign Sales (Apportionment)*** | [0404] | |
| Advances Reimburse-ments; Rtns & Allowances | [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 below): | [0499] | |
| | **Total** | |

## 5. Gambling Contests of Chance ($50,000 a year or greater)

| | I.D. | Amount |
|---|---|---|
| Gambling; Prize; Cash Pay-Outs | [19210] | |
| Other (Explain below): | [19299] | |
| | **Total** | |

## 6. Retailing (B&O)

| | I.D. | Amount |
|---|---|---|
| Bad Debts | [0201] | |
| Cash & Trade Discounts | [0202] | |
| Interstate & Foreign Sales | [0204] | |
| Motor Vehicle Fuel Tax | [0205] | |
| Advances Reimbursements; Rtns & 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 below): | [0299] | |
| _____ | | |
| _____ | **Total** | |

- Note: Not all deductions are allowable from both Retailing and Retail Sales Tax.
- If you have deductions, please include this Deduction Detail page with your return.

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.

## 7. State 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 Org 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 Machinery/Equipment; Install Labor | [0156] | |
| Direct Pay Permits | [0170] | |
| Other (Explain below): | [0199] | |
| _____ | | |
| _____ | **Total** | |