

Dairy, Fresh Fruit/Vegetable, and Seafood Manufacturers Addendum

Period	
Year	

- ▶ Use Black Ink and Attach this Original Addendum to Your Return.
- ▶ Use this form to report only income related to dairy, fresh fruit/vegetable, and seafood manufacturing. All other income should be reported on the Combined Excise Tax Return.
- ▶ Deductions taken but not itemized on the Deduction Detail will be disallowed.

Name: _____ Account ID

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Business & Occupation (B&O) Tax

Manufacturing of Dairy Products [421]

1.	Gross Amount	-	Deductions Total	=	Taxable Amount	Rate	Tax Due																																								
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Manufacturing of Fresh Fruit/Vegetable Products [425]

2.	Gross Amount	-	Deductions Total	=	Taxable Amount	Rate	Tax Due																																								
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Manufacturing of Seafood Products [427]

3.	Gross Amount	-	Deductions Total	=	Taxable Amount	Rate	Tax Due																																								
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▶ **Reminder: Attach this addendum to your original return and mail to the Department.**

4. **Total Tax Amount Due**

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Amount
Add all Addendum totals and transfer the amount to the Total All Addendums line of your tax return.

Deduction Detail

1. Manufacturing of Dairy Products [421]

	I.D.	Amount										
Exempt Manufactured Products	[42178]	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										

2. Manufacturing of Fresh Fruit/Vegetable Products [425]

	I.D.	Amount										
Exempt Manufactured Products	[42578]	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										

3. Manufacturing of Seafood Products [427]

	I.D.	Amount										
Exempt Manufactured Products	[42778]	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										

▶ Transfer the total deduction amount for each classification to the corresponding line(s) above under Business & Occupation (B&O) Tax.

Fresh Fruit/Vegetable Manufacturers Deduction Detail

Cash & Trade Discounts	[xxxx]	<input style="width: 100%;" type="text"/>
Freight on Out-of-State Deliveries	[xxxx]	<input style="width: 100%;" type="text"/>
Advances Reimbursement; Returns & Allowances	[xxxx]	<input style="width: 100%;" type="text"/>
Other (Explain below):	[xxxx]	<input style="width: 100%;" type="text"/>

Total		<input style="width: 100%;" type="text"/>

Cash & Trade Discounts	[0302]	<input style="width: 100%;" type="text"/>
Returns & Allowances	[0307]	<input style="width: 100%;" type="text"/>
Other (Explain below):	[0399]	<input style="width: 100%;" type="text"/>

Total		<input style="width: 100%;" type="text"/>

2. Wholesaling Fruit/Vegetable Out of State [XXX]

	I.D.	Amount	
Bad Debts	[xxxx]	<input style="width: 100%;" type="text"/>	
Cash & Trade Discounts	[xxxx]	<input style="width: 100%;" type="text"/>	
Returns & Allowances	[xxxx]	<input style="width: 100%;" type="text"/>	
Other (Explain below):	[xxxx]	<input style="width: 100%;" type="text"/>	

Total		<input style="width: 100%;" type="text"/>	

Cash & Trade Discounts	[0102]	<input style="width: 100%;" type="text"/>
Returns & Allowances	[0131]	<input style="width: 100%;" type="text"/>
Other (Explain below):	[0199]	<input style="width: 100%;" type="text"/>

Total		<input style="width: 100%;" type="text"/>

Multiple Activities Tax Credit (MATC)

	Amount
1. Manufacturing of Fresh Fruits/Vegetable B&O Tax Due	<input style="width: 100%;" type="text"/>
2. Wholesaling of Fresh Fruits/Vegetable for Transportation Outside WA B&O Tax Due	<input style="width: 100%;" type="text"/>
3. Wholesaling B&O Tax Due (Manufactured Fruits/Vegetable Only)	<input style="width: 100%;" type="text"/>
4. Retailing B&O Tax Due (Manufactured Fruits/Vegetable Only)	<input style="width: 100%;" type="text"/>
5. Total Lines 2-4	<input style="width: 100%;" type="text"/>
6. Total MATC Allowed (Lesser of Line 1 OR Total 2-4)	<input style="width: 100%;" type="text"/>