

State of Washington
Multiple Activities Tax Credit
Schedule C

NAME _____	Account ID _____
FIRM NAME _____	
ATTACHED TO: _____ EXCISE TAX RETURN	
_____ <i>Period</i>	_____ <i>Year</i>

INSTRUCTIONS FOR PART I

Use Part I ONLY if you have paid taxes to other states with respect to activities also taxable in Washington.

1. Find the Activity (A through E) which applies to your business (more than one activity may apply).
2. Enter in Column 1 the taxable amount pertaining to that activity as reported on the Combined Excise Tax Return.
3. Enter in Column 2 the amount of Washington B & O Tax due on the amount in Column 1.
4. Enter in Column 3 the amount of gross receipts tax paid to other states under the appropriate heading.
5. Enter in Column 4 the lesser of the amounts entered in Columns 2 and 3.
6. Add all amounts in Column 4 and enter in the Subtotal Box.

PART I - EXTERNAL CREDITS "Taxes Paid To Other States"

ACTIVITY WHICH RESULTS IN A TAX CREDIT	Column 1	Column 2	Column 3			Column 4	
	Taxable Amount	B & O Taxes Paid	Gross Receipts Taxes Paid			Line Code	Total Credit
			Other U.S. States	Non-Washington Local Govts.	Foreign Countries and Territories		
A. Sales in Washington of products extracted outside of Washington						67	
B. Sales in Washington of products manufactured outside of Washington						67	
C. Washington manufactured products extracted outside of Washington						67	
D. Washington extracted products sold outside of Washington						68	
E. Washington manufactured products sold outside of Washington						68	
Multiple Activities Tax Credit Subtotal of taxes paid to other states							

INSTRUCTIONS FOR PART II

Use Part II ONLY if you have reported taxable amounts under two or more Washington B & O tax classifications. Make no entries in the shaded boxes.

1. Find the Activity (F, G or H) which applies to your business (more than one activity may apply).
2. Enter in Column 1 the taxable amount pertaining to this activity.
3. Enter in Column 2 the B & O Tax applicable to this activity under the appropriate heading(s). (Use the appropriate tax rates for your activities as shown on the Combined Excise Tax Return, Column 5).
4. For Activity F enter in Column 3 the tax amount listed under Extracting.
5. For Activity G combine the amounts entered under wholesaling and retailing and enter the result in Column 3.
6. For Activity H combine the amounts entered under wholesaling and retailing. Enter in Column 3 the lesser of the manufacturing or the combined wholesaling and retailing amount.
7. Add all amounts in Column 3 and enter in Subtotal Box.

PART II - INTERNAL CREDITS "Taxes Paid To Washington State"

ACTIVITY WHICH RESULTS IN A TAX CREDIT	Column 1	Column 2				Column 3	
	Taxable Amount	Business And Occupation Tax Reported				Line Code	Total Credit
		Extracting	Manufacturing	Wholesaling	Retailing		
F. Washington extracted products manufactured in Washington						16	
G. Washington extracted products sold in Washington						16	
H. Washington manufactured products sold in Washington						07	
Multiple Activities Tax Credit Subtotal of taxes paid to Washington State.							

Enter the total credits from Part I and Part II in this box and transfer the amount to the Multiple Activities Tax Credit line on the Combined Excise Tax Return

	Credit ID 800
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