



January - December 2014 Business & Occupation Activities Return

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Mail to: State of Washington
Department of Revenue
PO Box 47464
Olympia, WA 98504-7464

Tax Registration Number

Name

Business Name

Street Address

City, State, Zip

- ▶ **Use Black Ink & Return Original Form.**
- ▶ **Only fill in the classifications you qualify for.**

Has Your Address Changed?
Please check appropriate box(es) below and note changes on address above.
Effective date of change ___/___/___
 Business Location Change Mailing Address Change

Business Closed?
Check this box and enter date closed.
 ___/___/___
 Other Correspondence?

No Business Activity?
 If you had no business activity and did not file by telephone, check this box, sign and mail us your return.
File by telephone: Call 1-800-647-7706. At the greeting, enter code 111 to start the process.

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

1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities [28]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .0275	<input type="text"/>

2. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions [14]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .0484	<input type="text"/>

3. Royalties; Child Care [80]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .0484	<input type="text"/>

4. Wholesaling [03]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .0484	<input type="text"/>

5. For Profit Hospitals; Scientific R&D [135]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .15	<input type="text"/>

6. Service & Other Activities [04]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .15	<input type="text"/>

* Deductions taken but not itemized on pages 3 & 4 will be disallowed.

State and Local Use Tax/Deferred Sales Tax (See page 2.) ▶

DUE DATE: January 31, 2015

- * 5% Penalty Assessed After February 02, 2015
- 15% Penalty Assessed After March 02, 2015
- 25% Penalty Assessed After March 31, 2015
- If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.**

Filing an Amended Return?

- Check this box and attach amended return information and a letter of explanation.
- Penalty waiver request?**
Check this box and attach a letter of explanation.
- ▶ Make check or money order payable to the Washington State Department of Revenue.
- ▶ **Please write your tax registration number on your check.**
- ▶ Signature _____
- ▶ Print Name _____
- ▶ Phone Number (____) _____ Date ____/____/____

IV. Totals

18. Total Tax Due from Section I (Tax due from lines 1-6)	<input type="text"/>
19. Total Tax Due from Section II (Tax due from line 12)	<input type="text"/>
20. Total All Addendums (Example: Local Sales/Use Tax)	<input type="text"/>
21. Subtotal (add lines 18-20)	<input type="text"/>
22. Total Credit from Section III (from page 2, line 17)	<input type="text"/>
23. Subtotal (subtract line 22 from line 21)	<input type="text"/>
24. * Add Penalty, if Applicable (Minimum \$5.00) _____ %	<input type="text"/>
25. Total Amount Due	<input type="text"/>

II. State and Local Use Tax

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

7.	Gross Amount ** <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	** Value of articles used or consumed on which no Washington sales tax has been paid.	X .065 =	Tax Due <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Local Use Tax/Deferred Sales Tax [46] (Note: If more than two locations, please report all information on the Local Sales and Use Tax Addendum. If you need an addendum, go to our web site at dor.wa.gov.)

8.	Location Code <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	Value of Articles <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	Local Rate <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	=	Tax Due City or County <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Enter applicable tax rate

9.	Location Code <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	Value of Articles <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	Local Rate <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	=	Tax Due City or County <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Enter applicable tax rate

10.	Total Value of Articles	Value of Articles *** <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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*** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 7.

11.	Litter Tax [36]	Taxable Amount <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	Rate .00015 =	Tax Due <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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12. Total Tax Due from Section II (Transfer total to page 1, line 19.)

	Tax Due <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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◆ Additional Information ◆

The easiest way to file your return is to use our free **E-file service at dor.wa.gov**. For assistance, call 1-877-345-3353.

Penalties, Interest, & Waivers

- 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 will accrue from the first day of the month following the due date, until paid. (RCW 82.32.050)

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

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

III. Credits

13. Small Business B&O Tax Credit	[815]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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14. International Services Credit	[855]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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15. B&O Credit for Syrup Tax Paid	[945]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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16. Other Credits (Attach appropriate documents.)	[810]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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17. Total Credit (Transfer total to page 1, line 22.)	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

6. Service & Other Activities

	I.D.	Amount
Bad Debts	[0401]	<input type="text"/>
Cash & Trade Discounts	[0402]	<input type="text"/>
Apportionment (Interstate & Foreign Sales)	[0404]	<input type="text"/>
Advances Reimbursements; Rtns & Allowances	[0407]	<input type="text"/>
Gambling Prizes & Cash Pay-Outs	[0410]	<input type="text"/>
Qualified Initiation Fees; Dues; Contributions Rec'd	[0411]	<input type="text"/>
Interest on Certain Invest/Loan Obligations	[0412]	<input type="text"/>
Artistic/Cultural Activities	[0416]	<input type="text"/>
Other (Explain below):	[0499]	<input type="text"/>
		<input type="text"/>
	Total	<input type="text"/>

- ▶ If you have deductions, please include this Deduction Detail page with your return.

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Washington State Department of Revenue

Visit our website
dor.wa.gov

**Featuring:
Page-by-page
tutorials!**

Need help? Call us weekdays
8 a.m. to 5 p.m. at 1-877-345-3353.



A 2.5% processing fee will apply.

The benefits of E-file

- It's Free.
- Available anytime, anywhere you have internet access.
- Fill in the numbers and let E-file do the math.
- More accurate than paper, with current rates and error checking.
- Fast, secure and customizable—show only the lines you need to report.
- File your return early and schedule your payment for the due date.
- Upload files following the simple, step by step tutorial.

And after you've E-filed, you can also do any of these tasks through My account:

- Update your business address and phone
- Apply for a reseller permit
- Send a secure e-mail
- Request a tax status letter