



Combined Excise Tax Return

If you had no business activity, check the box and mail this return (unless filed electronically)

NAME _____ TAX REG NO. _____
 BUSINESS NAME _____
 STREET ADDRESS _____
 CITY, STATE, ZIP _____

Address Changes? Business Location Mailing Address Business Closed? Date Closed ___/___/___ See Additional Information, pg 2 Other Correspondence?

Effective date of change ___/___/___

Please fill in the appropriate box and note address changes above.

▶ Use Black Ink & Return The Original Form

| | | | I STATE BUSINESS AND OCCUPATION TAX | | | | |
|----------|---|------|--|---|----------------------------|----------------|---------------------|
| Line No. | Tax Classification | Code | Column 1 Gross Amount | Col. 2 Deductions* Totals from Pg. 3 & 4 | Column 3 Taxable Amount | Col. 4 Rate | Column 5 Tax Due |
| 1 | Extracting, Extracting for Hire | 16 | | | | .00484 | |
| 2 | Slaughter, Break Proc, Perish Meat-Whlse; Mfg Wheat into Flour; Soybean & Canola Proc | 30 | | | | .00138 | |
| 3 | Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities | 28 | | | | .00275 | |
| 4 | Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care | 14 | | | | .00484 | |
| 5 | Prescription Drug Warehousing; Mfg: Wood Biomass Fuel; Split/Proc Dried Peas | 21 | | | | .00138 | |
| 6 | Processing for Hire; Printing and Publishing | 10 | | | | .00484 | |
| 7 | Manufacturing | 07 | | | | .00484 | |
| 8a | Royalties (Jan - July Income Only) | 80 | | | | .00484 | |
| 8b | Royalties (Aug - Dec Income Only) | 808 | | | | .015 | |
| 9 | Wholesaling | 03 | | | | .00484 | |
| 10 | Warehousing; Radio & TV Broadcasting; Public Rd Const; Gov Contracting; Chem Dependency Ctr; Canned Salmon Labelers | 11 | | | | .00484 | |
| 11 | Public or Nonprofit Hospitals; Qualified Food Co-ops | 55 | | | | .015 | |
| 12 | Cleanup of Radioactive Waste for US Gov | 83 | | | | .00471 | |
| 13 | Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) | 04 | | | | .015 | |
| 14 | Gambling Contests of Chance (\$50,000 a year or greater) | 192 | | | | .0163 | |
| 15 | For Profit Hospitals; Scientific R&D | 135 | | | | .015 | |
| 16 | Retailing of Interstate Transportation Equip | 19 | | | | .00484 | |
| 17 | Retailing | 02 | | | | .00471 | |
| | | | TOTAL B&O TAX | | | | |

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME

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

| | | | II STATE SALES AND USE TAX | | | | |
|----|--|----|--|--|--|------|--|
| 18 | Retail Sales (also complete local tax section III) | 01 | | | | .065 | |
| 19 | Use Tax/Deferred Sales Tax (also complete local use tax section III) | 05 | | | | .065 | |
| | | | TOTAL STATE SALES & USE TAX | | | | |

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Local Sales Tax (Enter applicable rate of tax.) Code 45
Total Taxable Amount must be the same as line 18, column 3, Taxable Amount

| Line No. | Location Code | Taxable Amount | Local Rate | Tax Due City or Co. |
|----------|---------------|----------------------|--------------|---------------------|
| 20 | | | | |
| 21 | | | | |
| 22 | | | | |
| 23 | | | | |
| | | TOTAL TAXABLE | TOTAL | |

Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax.) Code 46
Total Value of Articles must be the same as line 19, column 1, Gross Amount

| Line No. | Location Code | Value of Articles | Local Rate | Tax Due City or Co. |
|----------|---------------|--------------------------------|--------------|---------------------|
| 24 | | | | |
| 25 | | | | |
| | | TOTAL VALUE OF ARTICLES | TOTAL | |

| Line No. | Tax Classification | Code | Taxable Amount | Rate | Tax Due |
|----------|----------------------------|------|----------------|--------|---------|
| 26 | Motor Vehicle Sales/Leases | 120 | | .003 | |
| 27 | Litter Tax | 36 | | .00015 | |

Filing an Amended Return? Check this box and attach a letter of explanation.

DUE DATE: January 31, 2016
 ★ 9% Penalty Assessed After February 01, 2016
 19% Penalty Assessed After February 29, 2016
 29% Penalty Assessed After March 31, 2016
 If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

▶ Signature _____
 ▶ Print Name _____
 ▶ Ph. () _____ Date _____

| Line No. | Item | VII TOTALS |
|----------|--|------------|
| 28 | Total All Tax Due from page 1 | |
| 29 | Total All Tax Due from page 2 | |
| 30 | Total All Addendums (example: Rental Car Addendum) | |
| 31 | Subtotal (add lines 28-30) | |
| 32 | Credit (from page 2, section VI, total credit) | |
| 33 | Subtotal (subtract line 32 from line 31) | |
| 34 | Add Penalty, if applicable ★ % Minimum \$5.00 | |

TOTAL AMOUNT OWED (add lines 33 - 34)

Please make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check.

IV LODGING TAXES

| TRANSIENT RENTAL INCOME INFORMATION | | | Code 47 |
|-------------------------------------|---------------|--------|---------|
| Line No. | Location Code | Income | |
| 35 | | | |
| 36 | | | |
| 37 | | | |
| 38 | | | |

(enter location code and income only)

| TOURISM PROMOTION AREA LODGING CHARGE | | | | Code 170 |
|---------------------------------------|---------------|---------------------|-----------------------|-------------------|
| Line No. | Location Code | Number of Unit/Days | Unit/Day Rate Charged | Total Charges Due |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |

TOTAL TOURISM PROMOTION AREA LODGING CHARGE

| CONVENTION AND TRADE CENTER TAX | | | | Code 48 |
|---------------------------------|---------------|----------------|------|---------|
| Line No. | Location Code | Taxable Amount | Rate | Tax Due |
| 43 | | | | |
| 44 | | | | |
| 45 | | | | |

TOTAL CONVENTION & TRADE CENTER TAX

| SPECIAL HOTEL/MOTEL TAX | | | | Code 70 |
|-------------------------|---------------|----------------|------|---------|
| Line No. | Location Code | Taxable Amount | Rate | Tax Due |
| 46 | | | | |
| 47 | | | | |
| 48 | | | | |

TOTAL SPECIAL HOTEL/MOTEL TAX

V OTHER TAXES

| Line No. | Tax Classification | Code | Column 1 Gross Amount | Col. 2 Deductions* Totals from Pg. 4 | Column 3 Taxable Amount | Col. 4 Rate | Column 5 Tax Due |
|----------|---|------|-----------------------|--------------------------------------|-------------------------|-------------|------------------|
| 49 | Tobacco Products/Cigars (less than \$0.69) | 20 | | | | .95 | |
| 50 | Refuse Collection | 64 | | | | .036 | |
| 51 | Petroleum Products Tax (July-Dec Income Only) | 57 | | | | .003 | |
| 52 | Hazardous Substance | 65 | | | | .007 | |
| 53 | Intermediate Care Facilities | 79 | | | | .06 | |

| Line No. | Tax Classification | Code | Item | Quantity | Rate | Tax Due |
|----------|---|------|--|----------|--------|---------|
| 54 | Solid Fuel Burning Device Fee | 59 | Number of Stoves, Fireplaces, & Solid Fuel Burning Devices Sold: | | 30.00 | |
| 55 | Syrup Tax | 54 | Number of Gallons (whole numbers only) Sold: | | 1.00 | |
| 56 | Tire Fee | 73 | Number of Tires Sold: | | .90 | |
| 57 | Cigar Tax (\$0.69 or more) | 194 | Number of Cigars (\$0.69 or more): | | .65 | |
| 58 | Little Cigar Tax (acetate integrated filters) | 198 | Number of Little Cigars: | | .15125 | |
| 59 | Moist Snuff (1.2 oz. or less) | 162 | Number of Units: | | 2.526 | |
| 60 | Moist Snuff (more than 1.2 oz.) | 163 | Number of Ounces (including partial ounces): | | 2.105 | |

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

TOTAL OTHER TAXES (add lines 49-60)

◆ **Additional Information** ◆

The easiest way to file your return is to use our free [E-file service at dor.wa.gov](http://dor.wa.gov)

Penalties and Interest

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

Internet Assistance – Go to DOR’s home page at dor.wa.gov

- Get tax return information and instructions, penalty waiver information, and more.
- Get the Local Sales and Use Tax Addendum, and other tax-related forms.
- Update your account information or close your account with the Department of Revenue.

Telephone Assistance

- If you did not have business activity call 1-800-647-7706. At the greeting enter 1 after each of the first two prompts, and then follow the instructions given. Do not mail a paper return back to the Department.
- For **penalty waiver criteria** information, call 1-800-334-8969 and enter code 429.
- For **business closure** information, call 1-800-334-8969 and enter code 430.

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.

VI CREDITS

| Line No. | Credit Classification | Credit I.D. | Amount |
|-----------|---|-------------|--------|
| 61 | Multiple Activities Tax Credit (attach Schedule C) | 800 | |
| 62 | International Services Credit | 855 | |
| 63 | Small Business B&O Tax Credit (go to dor.wa.gov) | 815 | |
| 64 | Renewable Energy System Cost Recovery Credit | 925 | |
| 65 | Bad Debt Tax Credit (attach Schedule B) | 801 | |
| 66 | Hazardous Substance | 805 | |
| 67 | Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund | 880 | |
| 68 | Tobacco Products Tax Credit | 930 | |
| 69 | B&O Credit for Syrup Tax Paid | 945 | |
| 70 | Destination Sourcing Tax Credit | 602 | |
| 71 | Other Credits (attach appropriate documents) | 810 | |

TOTAL CREDIT (transfer to page 1, line 32)



- 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.

If completing, fill out name, tax registration number and attach to your Combined Excise Tax Return.

▶ Name _____

▶ Tax Registration No. _____ - _____ - _____

| Line 1 - Extracting, Extracting for Hire | I.D. | Amount |
|--|------|--------|
| Bad Debts | 1601 | |
| Cash & Trade Discounts | 1602 | |
| Other (Explain): | 1699 | |
| TOTAL | | |

| Line 2 - Slaughter, Break Processing... | I.D. | Amount |
|---|------|--------|
| Bad Debts | 3001 | |
| Cash & Trade Discounts | 3002 | |
| Other (Explain): | 3099 | |
| TOTAL | | |

| Line 3 - Travel Agent Com; Intl Charter... | I.D. | Amount |
|--|------|--------|
| Bad Debts | 2801 | |
| Cash & Trade Discounts | 2802 | |
| Other (Explain): | 2899 | |
| TOTAL | | |

| Line 4 - Insurance Producers; Title... | I.D. | Amount |
|--|------|--------|
| Bad Debts | 1401 | |
| Other (Explain): | 1499 | |
| TOTAL | | |

| Line 5 - Prescription Drug Warehousing... | I.D. | Amount |
|--|------|--------|
| Bad Debts | 2101 | |
| Cash & Trade Discounts | 2102 | |
| Freight on Out-of-State Deliveries | 2103 | |
| Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only.) | 2104 | |
| Advances Reimbursements; Rtrns & Allowances | 2107 | |
| Other (Explain): | 2199 | |
| TOTAL | | |

| Line 6 - Processing for Hire; Printing and... | I.D. | Amount |
|---|------|--------|
| Bad Debts | 1001 | |
| Cash & Trade Discounts | 1002 | |
| Freight on Out-of-State Deliveries | 1003 | |
| Advances Reimbursements; Rtrns & Allowances | 1007 | |
| Other (Explain): | 1099 | |
| TOTAL | | |

| Line 7 - Manufacturing | I.D. | Amount |
|---|------|--------|
| Bad Debts | 0701 | |
| Cash & Trade Discounts | 0702 | |
| Freight on Out-of-State Deliveries | 0703 | |
| Advances Reimbursements; Rtrns & Allowances | 0707 | |
| Other (Explain): | 0799 | |
| TOTAL | | |

| Line 8a - Royalties (Jan - July Income Only) | I.D. | Amount |
|--|------|--------|
| Bad Debts | 8001 | |
| Cash & Trade Discounts | 8002 | |
| Advances Reimbursements; Rtrns & Allowances | 8007 | |
| Other (Explain): | 8099 | |
| TOTAL | | |

| Line 8b - Royalties (Aug – Dec Income Only) | I.D. | Amount |
|---|-------|--------|
| Bad Debts | 80801 | |
| Cash & Trade Discounts | 80802 | |
| Advances Reimbursements; Rtrns & Allowances | 80807 | |
| Other (Explain): | 80899 | |
| TOTAL | | |

| Line 9 - 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 Reimbursements; Rtrns & Allowances | 0307 | |
| No Local Activity | 0308 | |
| Dairy, Fruit/Veg, & Seafood Mfd Products (see below)* | 0367 | |
| Dairy Products Used in Mfg of Dairy Products | 0375 | |
| Other (Explain): | 0399 | |
| TOTAL | | |

*Local sales for transport out-of-state

| Line 10 - Warehousing; Radio & TV... | I.D. | Amount |
|---|------|--------|
| Bad Debts | 1101 | |
| Cash & Trade Discounts | 1102 | |
| Interstate & Foreign Sales | 1104 | |
| Advances Reimbursements; Rtrns & Allowances | 1107 | |
| Radio/TV Advertising | 1109 | |
| Other (Explain): | 1199 | |
| TOTAL | | |

**Not all deductions are allowable from
both Retailing (B&O) and Retail Sales Tax.**

| Line 11 - Public or Nonprofit Hospitals; Qualified Food Co-ops | I.D. | Amount | |
|---|-------------|---------------|--|
| Bad Debts | 5501 | | |
| Cash & Trade Discounts | 5502 | | |
| Advances Reimbursements; Rtrns & Allowances | 5507 | | |
| Other (Explain): | 5599 | | |
| TOTAL | | | |

| Line 12 - Cleanup of Radioactive Waste... | I.D. | Amount | |
|--|-------------|---------------|--|
| Bad Debts | 8301 | | |
| Cash & Trade Discounts | 8302 | | |
| Interstate & Foreign Sales | 8304 | | |
| Advances Reimbursements; Rtrns & Allowances | 8307 | | |
| Other (Explain): | 8399 | | |
| TOTAL | | | |

| Line 13 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) | I.D. | Amount | |
|--|-------------|---------------|--|
| Bad Debts | 0401 | | |
| Cash & Trade Discounts | 0402 | | |
| Apportionment (Interstate & Foreign Sales) | 0404 | | |
| Advances Reimbursements; Rtrns & Allowances | 0407 | | |
| Gambling Prizes & Cash Pay-Outs | 0410 | | |
| Qualified Initiation Fees; Dues; Contributions Received | 0411 | | |
| Interest on Certain Invest/Loan Obligations | 0412 | | |
| Artistic/Cultural Activities | 0416 | | |
| Qualifying Blood Banks | 0448 | | |
| Other (Explain): | 0499 | | |
| TOTAL | | | |

| Line 14 - Gambling Contests of Chance (\$50,000 a year or greater) | I.D. | Amount | |
|---|-------------|---------------|--|
| Gambling Prizes & Cash Pay-Outs | 19210 | | |
| Other (Explain): | 19299 | | |
| TOTAL | | | |

| Line 15 - 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 | | |
| TOTAL | | | |

| Line 16 - 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 | | |
| TOTAL | | | |

| Line 17 - 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 | | |
| Dairy and Seafood Mfd Products (see below)* | 0267 | | |
| Other (Explain): | 0299 | | |
| TOTAL | | | |

*Local sales for transport out-of-state

| Line 18 - 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 | | |
| 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 Organizations 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 Mach/Equip; Install Labor | 0156 | | |
| Retail Sales Tax Exempt Purchases by Farmers | 0159 | | |
| Direct Pay Permits | 0170 | | |
| Retail Sales Tax Reported on SER | 0179 | | |
| Other (Explain): | 0199 | | |
| TOTAL | | | |

| Line 50 - 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 | | | |

| Line 51 - Petroleum Tax | I.D. | Amount | |
|--|-------------|---------------|--|
| Petroleum Products Exported Out of State | 5746 | | |
| Other (Explain): | 5799 | | |
| TOTAL | | | |

| Line 52 - Hazardous Substance | I.D. | Amount | |
|--------------------------------------|-------------|---------------|--|
| Other (Explain): | 6599 | | |
| TOTAL | | | |