Credit for Energy Providers to Aluminum Smelters
For sales made after July 1, 2004.
(SSB 6304 Chapter 24, Laws of 2004)

Taxpayer Name: ____________________________  Account ID: ____________________________
Phone Number: ____________________________
Address: __________________ Street  __________________ City  __________________ State  __________ Zip

**Instructions**

**To qualify** for this credit you must:
- Sell electricity, natural gas, or manufactured gas to an aluminum smelter.
- Specify in a contract that the price of the electricity or gas will be reduced by an amount equal to the credit.

**To calculate** the credit:
- Multiply the gross amount of sales to the aluminum smelter by the corresponding rate of Business & Occupation (B&O) Tax and/or Public Utility Tax (PUT). This is the amount of your credit.
- Add total credit from lines 4 and 7 and enter the total amount on line 8.
- Complete the form below and mail with your Excise Tax Return.

### Business & Occupation Tax Credit

<table>
<thead>
<tr>
<th>Gross Amount</th>
<th>x</th>
<th>B&amp;O Rate</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>3</td>
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</tbody>
</table>

4. Total Business & Occupation Tax Credit (Add lines 1 through 3) [890]

### Public Utility Tax Credit

<table>
<thead>
<tr>
<th>Gross Amount</th>
<th>x</th>
<th>PUT Rate</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
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<td>6</td>
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</table>

7. Total Public Utility Tax Credit (Add lines 5 and 6) [895]

8. Total Public Utility Tax and Business & Occupation Tax Credit (Add lines 4 and 7)

*Add all credit totals and transfer the amount to the Total Credit line on your Excise Tax Return.*

Please submit this form with your Excise Tax Return.

For tax assistance or to inquire about the availability of this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington State Relay Service by calling 711.

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