

Instructions for Completing the Retailing and Other Activities Return

◆ (You must file a return even if you had no business activity) ◆

Your tax registration account has been selected to receive a Washington State Department of Revenue Retailing and Other Activities Return. You were selected based on your business activity and reporting history. This return has all the tax classifications that you have reported on your previous tax return

We designed this tax return to make it simpler and more customized to your needs. Instructions on how to complete your Retailing and Other Activities Return are included below.

If this return does not include your reporting classification, please call the Telephone Information Center at 1-800-647-7706.

You must do one of the following steps by **January 31, 2017**:

1. **If you had business activity**, you must file your return using one of the following options:
 - File electronically. Go to **dor.wa.gov** to use our free **E-file** service.
 - Complete and mail the enclosed return.
2. **If you did not have business activity, you must still file your return** by using one of the following options:
 - **E-file:** The simplest way to file is to use our free **E-file** service at **dor.wa.gov**.
 - **Phone:** To use our automated system at any time call 1-800-647-7706. At the greeting enter 1 after each of the first two prompts and then follow the instructions given.
 - **Mail:** Check the “no business activity” box at the top of your tax return, sign, date, and mail to the address listed at the top of your return.
3. **If your business is closed**, and the close date is in 2016 or after, **you must still file your return**. You must close your account by using one of the following:
 - **Online:** To get more information about closing your account, and to complete the online form go to our website at dor.wa.gov/CloseAccount.
 - **Phone:** To use our automated system call 1-800-334-8969. At the greeting enter 1, then 430 and follow the instructions given.
 - **Mail:** Complete your return reporting any revenue collected and check the “Business Closed” box at the top of your tax return, enter the date closed, and mail to the address listed at the top of your return.

Section I - State Business and Occupation (B&O) Tax, Lines 1-5

1. Locate the B&O Tax classifications for your business. Enter the gross income from your business activities under Gross Amount.
2. Calculate your total deductions. (**Deductions do not apply to all taxpayers**)
 - a) On page 3 and 4, Deduction Detail, locate the line number and activity that corresponds to the line number of your B&O tax classifications on page 1 of the tax return.
 - b) Enter the amount of your deduction next to the appropriate deduction type.
 - c) For each B&O Tax classification, enter the total amount of deductions in the Total box.
 - d) Transfer the total deduction amount to the corresponding line in the deduction column on page 1 of your return.
3. On page 1, subtract the deductions from the gross amount. Enter that number under Taxable Amount.
4. Multiply each taxable amount by the rate shown and enter the amount under Tax Due.
5. Add tax due amounts (lines 1-5) and enter the total on line 23.

Section II – State and Local Retail Sales Tax, Lines 6-9 State Retail Sales Tax, Line 6

1. Enter the gross amount. This amount must be the same as the Retailing Gross Amount on line 5.
2. Enter all deduction amounts on the Deduction Detail page.
3. Add all deductions and transfer the total amount to page 2, line 6.
4. On page 2, subtract the deductions from the gross amount. Enter that number under Taxable Amount.
5. Multiply the taxable amount by the rate shown and enter that number under Tax Due.

Local Retail Sales Tax, Lines 7-9

1. Enter the location code and local rate for each location in which tax is due. If more than two locations, please report local retail sales tax on page 1 of the Local Sales & Use Tax Addendum.
2. To access the addendum, or to find current location codes and rates, go to our website at dor.wa.gov.
3. Enter the taxable amount for each location.
4. Multiply taxable amounts by the local rate and enter under Tax Due City or County.
5. Add the taxable amounts and enter the sum under Total Taxable Amount on line 9. This amount must be the same as the Retail Sales Taxable Amount on line 6.

Section III - State and Local Use Tax, Lines 10-13

State Use Tax/Deferred Sales Tax, Line 10

1. Under Gross Amount, enter the value of articles used or consumed in Washington State on which sales tax has not been paid.
2. Multiply the gross amount by the rate shown and enter the amount under Tax Due.

Local Use Tax/Deferred Sales Tax, Lines 11-13

1. Enter the location code and local rate for each location in which tax is due. If more than two locations, please report local use tax/deferred sales tax on page 2 of the Local Sales & Use Tax Addendum. To access the addendum, visit our website at **dor.wa.gov**.
2. Enter the taxable amount for each location under Value of Articles.
3. Multiply the value of articles by the local rate and enter the amount under Tax Due City or County.
4. Add the value of articles amounts and enter the sum under Total Value of Articles on line 13. This must be the same as the gross amount on line 10.

Section IV – Motor Vehicle Sales/Leases & Litter Taxes, Lines 14-15

1. Enter the taxable amount for Motor Vehicle Sales/Leases Tax on line 14.
2. Enter the taxable amount for Litter Tax on line 15.
3. Multiply the taxable amount for lines 14-15 by the rate shown and enter under Tax Due for each line.

Total Tax Due from Sections II, III, & IV, Line 16

1. Add the tax due amounts, (lines 6-15), and enter the sum on line 16. Transfer this total to page 1, line 24.

Section V - Credits, Lines 17-22

1. Enter credit amount(s) on the appropriate line(s).
2. Use the appropriate Small Business B&O Tax Credit Table, to determine if you are eligible for this credit. SBC tables are enclosed with your return or can be found at **dor.wa.gov**. If you are eligible, enter the amount on line 17 in the Amount column.
3. Total all credits on lines 17-21, and write this amount in the Total Credit box, line 22. Transfer this amount to Section IV, line 27 on page 1 of the return.
4. Attach any documents or schedules required to support your credit(s) to the tax return.

Section VI – Totals, Page 1, Lines 23–30

1. Line 23 should be the tax due amounts from lines 1-5, page 1.

2. Line 24 should be the tax due amount from line 16, page 2.
3. On line 25, enter sum of all addendums.
4. Add lines 23-25, and enter subtotal on line 26.
5. Subtract line 27 from line 26, and enter subtotal on line 28
6. If you file this tax return after the due date shown on page 1 of the tax return, you owe a penalty. See penalty rates on page 1 of the tax return below the due date and **enter the penalty rate** in the percentage section of line 29. Multiply the penalty rate you owe by the subtotal on line 28 and write this amount in the total section of line 29.
7. Add lines 28 and line 29 an enter amount on line 30. This is your total amount due.

Finishing Your Tax Return

To help us process your tax return, please:

1. Make sure the gross amounts reported were earned during the reporting period shown on the return.
2. If you have deductions, print your name and DOR Tax Registration Number on the top of page 3, Deduction Detail.
3. Attach the Deduction Detail page and any credit schedules or addendums to your return, if applicable.
4. **Sign and date the return.**
5. Write a daytime phone number, including area code.
6. Mail to the address on the top of your return or use the envelope provided.



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Washington State Department of Revenue

**It's safe, fast,
and smart.**

Website: dor.wa.gov

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

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.