	DEPARTMENT OF REVENUE Washington State	•	davit for Preprod nditures made betwe 06, and December 3	en	nding Period	
Тах	oaver Name:		Tax Reg. Ni	ımber:		7
Phone Number:			-			
Add	dress:	Street	City	State	Zip	
		<u>Ins</u>	tructions			
;	. Enter the estimated amount of qualified preproduction development expenditures for the period listed above. Please note: for the affidavit attached to your December 2006 excise tax return, you must complete the affidavit using actual amounts of expenditures, tax, and credits.					
	Enter the estimated Business and Occupation (B&O) taxable amount for the periods of January 1, 2006 through December 31, 2006.					
3.	Take the amount on line 1 and multiply by .015.					
4.	Enter your estimated B&O liability for the period of January through December, 2006.					
5.	5. Enter the lesser of line 3 or 4.					
6.	6. Enter the total amount of credits taken on prior excise tax returns, January through December, 2006.					
7.	. Subtract line 6 from line 5.					
8. Enter the amount of this credit you are taking on your excise tax return.						
9.	Subtract line 8 fro	m line 7.				
			For ac	lditional informat	ion, see reverse	▶
1.	Estimated expe	nditures				
2.	Estimated B&O	taxable amount				
3.	Estimated credit	t available from line 1	x .015 =			
4.	Estimated B&O	liability				
5.	Estimated eligib	le credit available				
6.	Amount of credi	t taken in prior periods				
7.	Estimated credit	t available for this period				
8.	Amount of credi the credit sectio	t taken this period (enter this am n of your excise tax return)	nount on 920			
9.		le credit available				
All per	information provic nalty for the B&O t	led is subject to future audit. Any taxes actually due for this period that the information provided is t	y falsification of this fo I. I declare under pena)

Date: _

Signature: _

(00.47.06)

Aerospace Industry B&O Tax Credits for Preproduction Development Expenditures

Effective December 1, 2003, there is a B&O tax credit equal to 1.5% of qualified preproduction development expenditures used in the manufacturing of commercial airplanes or component parts of commercial airplanes by manufacturers and processors for hire of commercial airplanes or component parts of commercial airplanes.

- This credit can accrue for expenditures made on and after January 1, 2006, through December 31, 2006.
- For the affidavit attached to your **December 2006** excise tax return, you must complete the affidavit using actual amounts of expenditures, tax, and credits.
- The credit should be reported under the Credits section of the excise tax return for periods starting January 1, 2006.
- The credit cannot exceed B&O taxes due for any reporting period.
- Unused credit accrued from January 1, 2006, through December 31, 2006, may not be carried forward.
- Credit may not be claimed for expenditures for which a credit is claimed under RCW 82.04.4452 (High Technology Research and Development B&O Tax).
- Pre-approval is not required from the Department of Revenue to use the credit, but this affidavit must be filed when the credit is taken.
 - E-filers: Mail your signed affidavit to: Taxpayer Account Administration PO Box 47476 Olympia, WA 98504-7476
 - Paper Filers: Attach this affidavit to your Department of Revenue excise tax return. Don't forget to make a copy for your records.
- You must also file an annual report.

For tax assistance, visit dor.wa.gov or call (360) 902-7175. To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.