



January - December 2015 Business & Occupation Activities Return

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

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

Tax Registration Number

Name _____

Business Name _____

Street Address _____

City, State, Zip _____

| | | |
|---|--|---|
| Has Your Address Changed? Please check appropriate box(es) below and note changes on address above. Effective date of change ____/____/____ <input type="checkbox"/> Business Location Change <input type="checkbox"/> Mailing Address Change | Business Closed? Check this box and enter date closed. <input type="checkbox"/> ____/____/____ <input type="checkbox"/> Other Correspondence? | No Business Activity? <input type="checkbox"/> 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 .00275 | <input type="text"/> |
| 2. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care [14] | Gross Amount | Deductions* | Taxable Amount | Rate | Tax Due |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> | X .00484 | <input type="text"/> |
| 3a. Royalties (Jan - July Income Only) [80] | Gross Amount | Deductions* | Taxable Amount | Rate | Tax Due |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> | X .00484 | <input type="text"/> |
| 3b. Royalties (Aug - Dec Income Only) [808] | Gross Amount | Deductions* | Taxable Amount | Rate | Tax Due |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> | X .015 | <input type="text"/> |
| 4. Wholesaling [03] | Gross Amount | Deductions* | Taxable Amount | Rate | Tax Due |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> | X .00484 | <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 .015 | <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 .015 | <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, 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.

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

| | |
|---|----------------------|
| 17. Total Tax Due from Section I (Tax due from lines 1-6) | <input type="text"/> |
| 18. Total Tax Due from Section II (Tax due from line 12) | <input type="text"/> |
| 19. Total All Addendums (Example: Local Sales/Use Tax) | <input type="text"/> |
| 20. Subtotal (add lines 17-19) | <input type="text"/> |
| 21. Total Credit from Section III (from page 2, line 16) | <input type="text"/> |
| 22. Subtotal (subtract line 21 from line 20) | <input type="text"/> |
| 23. * Add Penalty, if Applicable (Minimum \$5.00) _____ % | <input type="text"/> |
| 24. 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"/> |
|----|---|---|----------|---|

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"/> |
|----|---|---|---|--|---|--|

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"/> |
|----|---|---|---|--|---|--|

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"/> |
|-----|-------------------------|---|

*** 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"/> |
|-----|-----------------|--|---|-------------------------|---|

12. Total Tax Due from Section II (Transfer total to page 1, line 18.)

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

◆ 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

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.

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"/> |
|-----------------------------------|-------|--|

| | | |
|-----------------------------------|-------|--|
| 14. International Services Credit | [855] | Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/> |
|-----------------------------------|-------|--|

| | | |
|---|-------|--|
| 15. Other Credits (Attach appropriate documents.) | [810] | Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/> |
|---|-------|--|

| | |
|---|--|
| 16. Total Credit (Transfer total to page 1, line 21.) | Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/> |
|---|--|

January - December 2015 Business & Occupation Activities Deduction Detail

▶ **Use Black Ink and Attach this Original Form to your Business & Occupation Activities Return.**

- **If you have deductions,** return this page. **If you do not have deductions,** do not return this page.
- We cannot approve deductions taken on the Business & Occupation Activities 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 page 1 of your tax return.

If completing, fill out name, tax registration number and attach to your Business & Occupation Activities Return.

Name _____

Tax Registration Number

| | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|

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

| | I.D. | Amount |
|---------------------------------|--------|----------------------|
| Bad Debts | [2801] | <input type="text"/> |
| Cash & Trade Discounts | [2802] | <input type="text"/> |
| Other (Explain below): _____ | [2899] | <input type="text"/> |
| Total | | <input type="text"/> |

3b. Royalties (Aug - Dec Income Only)

| | I.D. | Amount |
|--|---------|----------------------|
| Bad Debts | [80801] | <input type="text"/> |
| Cash & Trade Discounts | [80802] | <input type="text"/> |
| Advances Reimbursements; Rtns & Allowances | [80807] | <input type="text"/> |
| Other (Explain below): _____ | [80899] | <input type="text"/> |
| Total | | <input type="text"/> |

2. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care

| | I.D. | Amount |
|---------------------------------|--------|----------------------|
| Bad Debts | [1401] | <input type="text"/> |
| Other (Explain below): _____ | [1499] | <input type="text"/> |
| Total | | <input type="text"/> |

4. Wholesaling

| | I.D. | Amount |
|--|--------|----------------------|
| Bad Debts | [0301] | <input type="text"/> |
| Cash & Trade Discounts | [0302] | <input type="text"/> |
| Interstate & Foreign Sales | [0304] | <input type="text"/> |
| Motor Vehicle Fuel Tax | [0305] | <input type="text"/> |
| Casual Sales; Accommodation Sales | [0306] | <input type="text"/> |
| Advances Reimbursements; Rtns & Allowances | [0307] | <input type="text"/> |
| No Local Activity | [0308] | <input type="text"/> |
| Dairy, Fruit/Veg, & Seafood Mfd Products (see below)* | [0367] | <input type="text"/> |
| Dairy Products Used in Mfg of Dairy Products | [0375] | <input type="text"/> |
| Other (Explain below): _____ | [0399] | <input type="text"/> |
| Total | | <input type="text"/> |

3a. Royalties (Jan - July Income Only)

| | I.D. | Amount |
|--|--------|----------------------|
| Bad Debts | [8001] | <input type="text"/> |
| Cash & Trade Discounts | [8002] | <input type="text"/> |
| Advances Reimbursements; Rtns & Allowances | [8007] | <input type="text"/> |
| Other (Explain below): _____ | [8099] | <input type="text"/> |
| Total | | <input type="text"/> |

*Local sales for transport out-of-state

5. For Profit Hospitals; Scientific R&D

| | I.D. | Amount |
|--|---------|----------------------|
| Bad Debts | [13501] | <input type="text"/> |
| Cash & Trade Discounts | [13502] | <input type="text"/> |
| Apportionment (Interstate & Foreign Sales) | [13504] | <input type="text"/> |
| Advances Reimburse-ments; Rtns & Allowances | [13507] | <input type="text"/> |
| Qualified Initiation Fees; Dues; Contributions Rec'd | [13511] | <input type="text"/> |
| Other (Explain below): | [13599] | <input type="text"/> |
| _____ | Total | <input type="text"/> |

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 Reimburse-ments; 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"/> |
| Qualifying Blood Banks | [0448] | <input type="text"/> |
| Other (Explain below): | [0499] | <input type="text"/> |
| _____ | Total | <input type="text"/> |

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



Washington State Department of Revenue

Visit our website
dor.wa.gov



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

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- Send a secure e-mail
- Request a tax status letter