January - December 2014
Retailing and Other 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 ___/___/___
☐ Business Location Change   ☐ Mailing Address Change

Business Closed?
Check this box and enter date closed.
☐ ___/___/___
☐ **Other Correspondence?**

No Business Activity?
☐ 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. Manufacturing [07]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
	-	=	X .00484	

2. Wholesaling [03]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
	-	=	X .00484	

3. Service & Other Activities and/or Gambling Contests of Chance (less than $50,000 a year) [04]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
	-	=	X .015	

4. Gambling Contests of Chance ($50,000 a year or greater) [192]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
	-	=	X .0163	

5. Retailing [02]

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
	-	=	X .00471	

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

Sales and Use Tax (See page 2.) ▸

DUE DATE: January 31, 2015
* **5%** Penalty Assessed After February 02, 2015
15% Penalty Assessed After March 02, 2015
25% Penalty Assessed After March 31, 2015
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 ___/___/___

VI. Totals

23. Total Tax Due from Section I (Tax due from lines 1-5)

24. Total Tax Due from Section II, III, & IV (Tax due from line 16)

25. Total All Addendums (Example: Local Retail Sales/Use Tax)

26. Subtotal (add lines 23-25)

27. Total Credit from Section V (from page 2, line 22)

28. Subtotal (subtract line 27 from line 26)

29. * Add Penalty, if Applicable (Minimum $5.00) _____ %

30. **Total Amount Due**

II. State and Local <u>Retail</u> Sales Tax

State Retail Sales Tax [01] (Also complete Local Retail Sales Tax section below.)

	Gross Amount		Deductions*		Taxable Amount	Rate	Tax Due
6.	☐☐☐☐,☐☐☐,☐☐☐	−	☐☐☐☐,☐☐☐,☐☐☐	=	☐☐☐☐,☐☐☐,☐☐☐	X .065	☐☐☐,☐☐☐,☐☐☐

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

▶ Note: If more than two locations please report all information on the Local Sales & Use Tax Addendum, page 1. If you need an Addendum, go to our web site at dor.wa.gov.

Local Retail Sales Tax [45] (Enter applicable tax rate.)

	Location Code	Taxable Amount		Local Rate		Tax Due City or County
7.	☐☐☐☐	☐☐☐☐,☐☐☐,☐☐☐	X	☐.☐☐	=	☐☐☐,☐☐☐,☐☐☐
8.	☐☐☐☐	☐☐☐☐,☐☐☐,☐☐☐	X	☐.☐☐	=	☐☐☐,☐☐☐,☐☐☐

9. Total Taxable Amount

Total Taxable Amount **
☐☐☐☐,☐☐☐,☐☐☐

** This amount must be the same as State Retail Sales Taxable Amount, line 6.

III. State and Local <u>Use</u> Tax

State Use Tax/Deferred Sales Tax [05] (Also complete Local Use Tax/Deferred Sales Tax section below.)

	Gross Amount ***		Rate	Tax Due
10.	☐☐☐☐,☐☐☐,☐☐☐		X .065 =	☐☐☐,☐☐☐,☐☐☐

*** Value of articles used or consumed on which no Washington sales tax has been paid.

▶ Note: If more than two locations please report all information on the Local Sales & Use Tax Addendum, page 2. If you need an Addendum, go to our web site at dor.wa.gov.

Local Use Tax/Deferred Sales Tax [46] (Enter applicable tax rate.)

	Location Code	Value of Articles		Local Rate		Tax Due City or County
11.	☐☐☐☐	☐☐☐☐,☐☐☐,☐☐☐	X	☐.☐☐	=	☐☐☐,☐☐☐,☐☐☐
12.	☐☐☐☐	☐☐☐☐,☐☐☐,☐☐☐	X	☐.☐☐	=	☐☐☐,☐☐☐,☐☐☐

13. Total Value of Articles

Total Value of Articles ****
☐☐☐☐,☐☐☐,☐☐☐

**** This amount must be the same as State Use Tax/ Deferred Sales Tax Gross Amount, line 10.

IV. Motor Vehicle Sales/Leases & Litter Taxes

	Taxable Amount	Rate	Tax Due
14. Motor Vehicle Sales/Leases Tax [120]	☐☐☐☐,☐☐☐,☐☐☐	X .003 =	☐☐☐,☐☐☐,☐☐☐
15. Litter Tax [36]	☐☐☐☐,☐☐☐,☐☐☐	X .00015 =	☐☐☐,☐☐☐,☐☐☐

16. Total Tax Due from Sections II, III, & IV
(Transfer total to page 1, line 24.) ☐☐☐,☐☐☐,☐☐☐

◆ Additional Information ◆

The easiest way to file your return is to use our free <u>E-file</u> 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, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

V. Credits

			Amount of Credit
17.	**Small Business B&O Tax Credit** (Go to dor.wa.gov.)	[815]	☐☐☐,☐☐☐,☐☐☐
18.	International Services Credit	[855]	☐☐☐,☐☐☐,☐☐☐
19.	B&O Credit for Syrup Tax Paid	[945]	☐☐☐,☐☐☐,☐☐☐
20.	Destination Sourcing Tax Credit	[602]	☐☐☐,☐☐☐,☐☐☐
21.	Other Credits (Examples: Multiple Activities, Bad Debt) *Attach appropriate documents.*	[810]	☐☐☐,☐☐☐,☐☐☐
22.	Total Credit (Transfer total to page 1, line 27.)		☐☐☐,☐☐☐,☐☐☐

January - December 2014
Retailing & Other Activities Return
Deduction Detail

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▶ *Use Black Ink and Attach this Original Form to your Retailing & Other 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 Retailing & Other 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 pages 1 and 2 of your tax return.

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

Name _____

Tax Registration Number [ ][ ][ ][ ][ ][ ][ ][ ][ ]

1. Manufacturing

	I.D.	Amount
Bad Debts	[0701]	
Cash & Trade Discounts	[0702]	
Freight on Out-of-State Deliveries	[0703]	
Advances Reimbursements; Rtns & Allowances	[0707]	
Other (Explain below):	[0799]	
Total		

2. 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; Rtns & Allowances	[0307]	
No Local Activity	[0308]	
Other (Explain below):	[0399]	
Total		

3. 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]	
Interstate & Foreign Sales (Apportionment)	[0404]	
Advances Reimbursements; Rtns & Allowances	[0407]	
Gambling Prizes & Cash Pay-Outs	[0410]	
Qualified Initiation Fees; Dues; Contributions Rec'd	[0411]	
Interest on Certain Invest Loan/Obligations	[0412]	
Artistic/Cultural Activities	[0416]	
Qualifying Blood Banks	[0448]	
Other (Explain below):	[0499]	
Total		

4. Gambling Contests of Chance ($50,000 a year or greater)

	I.D.	Amount
Gambling Prizes & Cash Pay-Outs	[19210]	
Other (Explain below):	[19299]	
	Total	

5. Retailing (B&O)

	I.D.	Amount
Bad Debts	[0201]	
Cash & Trade Discounts	[0202]	
Interstate & Foreign Sales	[0204]	
Motor Vehicle Fuel Tax	[0205]	
Advances Reimbursements; Rtns & 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]	
Other (Explain below):	[0299]	
	Total	

> ▸ Note: Not all deductions are allowable from both Retailing and Retail Sales Tax.
>
> ▸ 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.

6. State 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 Org 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 Machinery/Equipment; Install Labor	[0156]	
Retail Sales Tax Exempt Purchases by Farmers	[0159]	
Direct Pay Permits	[0170]	
Retail Sales Tax Reported on SER	[0179]	
Other (Explain below):	[0199]	
	Total	