

## 2021 Annual Tax Performance Report for Preferential Tax Rates/Credits/Exemptions/Deferrals Worksheet - Electronic Filing Required

**Report Due: May 31, 2022**

Department of Revenue Account ID -----	Employment Security Department (ESD) Number -----
Business Name:	Report Contact:
Phone Number: (        )	Contact Email:

Incentive Name	Questions to Answer
<b>Credits</b>	
<a href="#">Aerospace Preproduction Expenditures Business and Occupation (B&amp;O) Tax Credit</a>	1-2, 5-10, 20
<a href="#">Aerospace Property &amp; Leasehold Excise Taxes B&amp;O Tax Credit</a>	1-2, 5-10, 20
<a href="#">Aluminum Smelters Property Tax B&amp;O Tax Credit</a>	1-2, 20, 22
<a href="#">Aluminum Smelters Sales &amp; Use Tax Credit</a>	1-2, 20, 22
<a href="#">Customized Employment Training Credit</a>	1-2, 5-10, 20
<a href="#">Washington Filmworks Contributors B&amp;O Tax Credit</a>	1-2
<a href="#">Renewable Energy Light and Power Business Public Utility Tax (PUT) Credit</a>	1-2
<a href="#">Veteran Employer Credits</a>	1-2, 6, 20
<b>Deductions &amp; Exemptions</b>	
<a href="#">Aerospace Computer, Software, and Peripherals Sales &amp; Use Tax Exemption</a>	1-2, 5-10, 20
<a href="#">Aerospace FAR Part 145 Repair Station Sales &amp; Use Tax Exemption</a>	1-2, 6, 20
<a href="#">Aerospace Leasehold Excise Tax Exemption for Superefficient Airplane Manufacturers</a>	1-2, 5-10, 20
<a href="#">Aerospace Manufacturing Site Sales &amp; Use Tax Exemption</a>	1-2, 5-10, 20
<a href="#">Aerospace Personal Property Tax Exemption for Superefficient Airplane Manufacturers</a>	1-2, 5-10, 20
<a href="#">Agricultural Crop Protection Products</a>	1-2, 20
<a href="#">Aluminum Smelters Use Tax Exemption for Compressed/Liquefied Natural Gas</a>	1-2, 13-14, 20, 22
<a href="#">Dairy Products B&amp;O Tax Deduction</a>	1-2, 16, 19, 20
<a href="#">Data Center Sales &amp; Use Tax Exemption</a>	1-2, 6, 15, 20
<a href="#">Electrolytic Processing Industry Tax Incentive</a>	1-2, 13-14, 20, 23
<a href="#">Eligible Behavioral Health Program Deduction</a>	1-2, 20
<a href="#">Fruit and Vegetable Businesses B&amp;O Tax Exemption</a>	1-2, 16, 19, 20
<a href="#">Gas Distribution Business Sales &amp; Use Tax Exemption</a>	1-2, 20, 24-25
<a href="#">Hog Fuel Sales &amp; Use Tax Exemption</a>	1-3, 20
<a href="#">Public Research Institution Machinery and Equipment Sales &amp; Use Tax Exemption</a>	1-2, 17, 20
<a href="#">Seafood Product Businesses B&amp;O Tax Exemption</a>	1-2, 16, 19, 20
<a href="#">Semiconductor Sales &amp; Use Tax Exemption</a>	1-2, 4, 6, 20, 26-28
<a href="#">Silicon Smelter Exemption</a>	1-2, 20
<a href="#">Solar Energy Systems Manufacturers or Processors Sales &amp; Use Tax Exemption</a>	1-2, 4, 6, 20
<a href="#">Standard Financial Information Sales &amp; Use Tax Exemption</a>	1-2, 20
<b>Deferrals</b>	
<a href="#">Biotechnology &amp; Medical Device Manufacturing Sales &amp; Use Tax Deferral</a>	1-2, 5, 7-11, 18, 20
<a href="#">Cold Storage Warehouse Sales &amp; Use Tax Deferral</a>	1-2, 5, 7-11, 18, 20
<a href="#">Dairy Product Manufacturers Sales &amp; Use Tax Deferral</a>	1-2, 5, 7-11, 18, 20
<a href="#">Fruit and Vegetable Processors Sales &amp; Use Tax Deferral</a>	1-2, 5, 7-11, 18, 20
<a href="#">High Technology Sales &amp; Use Tax Deferral</a>	1-2, 5, 7-11, 17, 20

Incentive Name	Questions to Answer
<a href="#">High Unemployment County Sales &amp; Use Tax Deferral</a>	1-2, 5-11, 18, 20
<a href="#">Manufacturer's Sales &amp; Use Tax Deferral</a>	1-2, 5-12, 18, 20
<a href="#">Rural County Sales &amp; Use Tax Deferral</a>	1-2, 5, 7-11, 18, 20
<b>Reduced Rates</b>	
<a href="#">Aerospace FAR Part 145 Repair Stations Reduced B&amp;O Tax Rate</a>	1-2, 5-10, 20
<a href="#">Aerospace Product Development Reduced B&amp;O Tax Rate</a>	1-2, 5-10, 20
<a href="#">Aluminum Smelters Reduced B&amp;O Tax Rates</a>	1-2, 13-14, 20, 22
<a href="#">Newspaper Industry Reduced B&amp;O Rate</a>	1-2, 20-21
<a href="#">Semiconductor Manufacturers Reduced B&amp;O Rate</a>	1-2, 4, 6, 20, 26-28
<a href="#">Solar Energy Systems Manufacturers or Wholesalers Reduced B&amp;O Rates</a>	1-2, 4, 6, 20
<a href="#">Timber Industry B&amp;O Reduced Rates</a>	1-2, 20

You must file the Annual Tax Performance Report electronically with the Department of Revenue (DOR) by **May 31, 2022**.

#### Filing Requirements

If you took a tax incentive in 2021 and did not submit a report in 2020, you must submit a report for 2021 **and** 2020. If your business opened in 2021, a 2020 report is not required. The report is not considered filed until all required reports are submitted **electronically** to the DOR (RCW 82.32.600). **To file electronically**, go to <http://dor.wa.gov>. If you need logon assistance call 1-877-345-3353 or (360) 705-6213.

**Special Reporting Instructions for the Hog Fuel:** You must submit a separate report for each facility. Please contact the DOR at (360) 705-6210 if you do not have a specific Account ID established for each facility.

#### Optional: Employment Security Data Authorization

In lieu of reporting information in Question 2 Part I to the DOR, you may opt to authorize the DOR and the Joint Legislative Audit Review Committee to access this information from wage and hour reports you filed with the Employment Security Department. If you elect to authorize this option, you do not need to complete Employment Part I below. You simply need to complete the employer authorization statement that follows.

#### Employer Authorization to Release Confidential Unemployment Insurance Information

I, \_\_\_\_\_ for \_\_\_\_\_, employer number \_\_\_\_\_,  
*(Individual's Name)* *(Name of Business)* *(Number)*

authorize the Employment Security Department to release confidential unemployment insurance tax information to the Department of Revenue and the Joint Legislative Audit and Review Committee for the purpose of reporting employment and wages pursuant to RCW 82.32.534(1)(b) and 82.32.534(1)(d), related to claiming a tax preference.

Confidential information includes, but is not limited to, unemployment insurance account information, records, and reports. This release DOES NOT authorize the release of private and confidential information for publication, except for the designated purpose(s) in 82.32.534(1)(b) and 82.32.534(1)(d). This release DOES NOT authorize the disclosure or re-disclosure of personally identifiable information about specific employees.

\_\_\_\_\_  
 Authorized Individual's Name – please print

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date

**Failure to file a complete report** by the due date, or extended due date, will result in loss of a portion of the tax preferences claimed. For more information on failure to file, refer to RCW 82.32.534, 82.32.590, 82.32.600, 82.32.605, 82.60.070, 82.63.020, and 82.75.070.

**If you are unable to file the report electronically as required,** please call (360) 705-6210 to request a waiver from this requirement prior to the due date. If an electronic filing waiver is granted print out this form, complete, and mail or fax to:

Department of Revenue  
 Taxpayer Account Administration  
 Attn: Tax Incentive Team  
 PO Box 47476  
 Olympia, WA 98504-7476  
 Fax (360) 705-6174

You are required to make a good faith effort to substantially respond to all report questions. If a question does not apply to your business, answer the question using zero (0). Responses such as "various" or "please contact for further information" will not be considered valid.

This report is not subject to the confidentiality provisions of RCW 82.32.330 and will be disclosed to the public. Information disclosed will include the amount of the tax preference claimed for the report year (question 1), employment and wage information (question 2), and quantity of product produced in state (questions 22-25).

Report dollar amounts in whole numbers. If amounts are pre-filled online, they are based on your filed tax returns or assessments.

**Tax Deferral Programs**

A business is participating in a **deferral program** if the investment project is operationally complete and the business has any deferred taxes yet to be waived. If the economic benefits of a deferral are passed to a lessee, the lessee must complete the annual report and the lessor is not required to complete the annual report.

**Extensions & Questions**

To request a filing extension or for assistance in completing the report, please call us at (360) 705-6210.

**BUSINESS/MANUFACTURING SITES**

How many business/manufacturing sites do you have in Washington that were supported by tax incentives during this calendar year? \_\_\_\_\_

Percentage of activities reflected in this report supported by tax incentives \_\_\_\_\_%

**You must choose one of the following:**

- Have manufacturing or business sites in Washington and are reporting by site.
- Prefer to report "All Washington Employment" on a single report. Answer questions using "Statewide" employment data.
- No business sites in Washington State.

If you claimed the tax preference for Data Center Sales & Use Exemption, High Unemployment County Deferral, or Rural County Deferral please list the physical address for each facility where qualifying activities were performed in Washington and the number of employees in each wage band for the facility during the report year (If necessary, attach an additional page to respond to this question):

Physical address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Wage Bands	Less than \$30,000	\$30,000- \$59,999	\$60,000 or more
<b>Total Number of Employees</b>			

Check this box if you manufacture tooling for aerospace.

## AMOUNT OF TAX INCENTIVE(S) CLAIMED

### Credits

1. Aerospace Preproduction Expenditures Business and Occupation (B&O) Tax Credit (RCW 82.04.4461): ([Help](#))  
If you took the B&O tax credit for qualified aerospace product development performed in this state, what was the amount of tax you saved in the report year? \$ \_\_\_\_\_
1. Aerospace Property & Leasehold Excise Taxes B&O Tax Credit (RCW 82.04.4463): ([Help](#))  
If you took the B&O tax credit for property and leasehold excise taxes paid on qualified buildings and land used exclusively in manufacturing commercial airplanes or component parts, performing aerospace product development, or manufacturing of aerospace tooling designed for use in manufacturing commercial airplanes or their components; what was the amount of tax you saved in the report year?  
\$ \_\_\_\_\_
1. Aluminum Smelters Property Tax B&O Tax Credit (RCW 82.04.4481): ([Help](#))  
If you took the B&O tax credit for property taxes paid on property owned by a direct service industrial customer reasonably necessary for the purposes of an aluminum smelter, what was the amount of tax you saved in the report year? \$ \_\_\_\_\_
1. Aluminum Smelters Sales & Use Tax Credit (RCW 82.08.805, 82.12.805): ([Help](#))  
If you took the B&O tax credit for the state portion of sales & use taxes paid on purchases of personal property used at an aluminum smelter, tangible personal property incorporated as an ingredient or component of buildings at an aluminum smelter, or for labor and services rendered in respect to such buildings, what was the amount of tax you saved in the report year? \$ \_\_\_\_\_
1. Customized Employee Training Credit (RCW 82.04.449): ([Help](#))  
If you took the B&O tax credit for customized employment training, how much tax was credited in the report year?  
\$ \_\_\_\_\_
1. Washington Filmworks Contributors B&O Tax Credit (RCW 82.04.4489): ([Help](#))  
If you took the B&O tax credit for contributions to Washington Filmworks, how much tax was credited in the report year? \$ \_\_\_\_\_
1. Renewable Energy Light and Power Business Public Utility Tax (PUT) Credit (RCW 82.16.130): ([Help](#))  
If you took the PUT credit for investment cost recovery incentive payments, what was the amount of tax you saved in the report year? \$ \_\_\_\_\_
1. Veteran Employer Credits (RCW 82.04.4498, 82.16.0499): ([Help](#))  
If you took the B&O tax credit (RCW 82.04.4498) for creating or retaining jobs for veterans, what was the amount of tax you saved in the report year? \$ \_\_\_\_\_  
  
If you took the PUT credit (RCW 82.16.0499) for creating or retaining jobs for veterans, what was the amount of tax you saved in the report year? \$ \_\_\_\_\_

### Deductions & Exemptions

1. Aerospace Computer, Software, and Peripherals Sales & Use Tax Exemption (RCW 82.08.975 82.12.975): ([Help](#))  
If you took the sales & use tax exemption on purchases of qualified computers, software, and/or peripherals related to developing commercial airplanes and/or components, how much sales & use tax was exempted during the report year? \$ \_\_\_\_\_ (Tax amount, not gross purchase amount)
1. Aerospace FAR Part 145 Repair Station Sales & Use Tax Exemption (RCW 82.08.025661, 82.12.025661): ([Help](#))  
If you applied for a refund for the Aerospace FAR Part 145 Repair Station Sales & Use Tax Exemption, what was the amount you applied for during the report year for this facility? \$ \_\_\_\_\_

1. [Aerospace Leasehold Excise Exemption for Superefficient Airplane Manufacturers \(RCW 82.29A.137\): \(Help\)](#)  
If you claimed the leasehold excise tax exemption on leasehold interests in port district facilities used in manufacturing superefficient airplanes, what was the estimated amount of leasehold excise tax saved during the report year? \$ \_\_\_\_\_
  
1. [Aerospace Manufacturing Site Sales & Use Tax Exemption \(RCW 82.08.980, 82.12.980\): \(Help\)](#)  
If you took the Aerospace Manufacturing Site Sales & Use Tax Exemption, how much sales & use tax was exempted for the firm during the report year? (Tax amount, not gross purchase amount)  
\$ \_\_\_\_\_
  
1. [Aerospace Personal Property Tax Exemption for Superefficient Airplane Manufacturers \(RCW 84.36.655\): \(Help\)](#)  
If you claimed the personal property tax exemption on personal property used to manufacture superefficient airplanes, what was the estimated amount of leasehold excise tax saved during the report year?  
\$ \_\_\_\_\_
  
1. [Agricultural Crop Protection Products \(RCW 82.21.040\): \(Help\)](#)  
If you took the Hazardous Substances Tax Exemption for agricultural crop protection products, how much tax was exempted during the report year? \$ \_\_\_\_\_
  
1. [Aluminum Smelters Use Tax Exemption for Compressed/Liquefied Natural Gas \(RCW 82.12.022\): \(Help\)](#)  
If you are an aluminum smelter and took the use tax exemption on purchases of brokered natural gas (compressed or liquefied), how much use tax was exempted during the report year? (Tax amount, not gross purchase amount)  
\$ \_\_\_\_\_
  
1. [Dairy Product Manufacturers B&O Tax Deduction \(RCW 82.04.4268\): \(Help\)](#)
  - A. What was the amount of your Washington manufactured dairy products sales?  
\$ \_\_\_\_\_
  
  - B. Of the amount provided in question A, what was the value of the products delivered to persons located outside of Washington? \$ \_\_\_\_\_
  
  - C. What was the amount of your manufactured dairy product wholesale sales delivered in Washington to persons who transported the products outside this state (in the regular course of business)?  
\$ \_\_\_\_\_
  
  - D. What was the amount of your manufactured dairy product retail sales delivered in Washington to persons who transported the products outside this state (in the regular course of business)?  
\$ \_\_\_\_\_
  
  - E. What was the amount of your manufactured dairy product sales delivered in Washington to persons who use the product as an ingredient or component in the manufacturing of a dairy product?  
\$ \_\_\_\_\_
  
1. [Data Center Sales & Use Tax Exemption \(RCW 82.08.986, 82.12.986\): \(Help\)](#)  
If you claimed the Retail Sales or Use Tax exemptions for purchases of qualified server equipment and installation services, or purchases of power infrastructure and services rendered in respect to constructing, installing, repairing, altering, or improving the same, what was the amount of tax you saved during the incentive year?  
\$ \_\_\_\_\_
  
1. [Electrolytic Processing Industry Tax Incentive \(RCW 82.16.0421\): \(Help\)](#)  
If you claimed the Public Utility Tax exemption for the purchase of electricity as an electrolytic processing business, what was the amount of tax you saved during the report year? \$ \_\_\_\_\_

1. Eligible Behavioral Health Program Deduction (RCW 82.04.4290): ([Help](#))

If you took the deduction for amounts received for providing mental health services or substance use disorder treatment services under a government-funded program, or if you distributed to a health or social welfare organization providing these services, how much tax was saved in 2021 between April 26 – December 31? \$ \_\_\_\_\_

1. Fruit and Vegetable Product Manufacturers B&O Tax Exemption (RCW 82.04.4266): ([Help](#))

A. What was the amount of your Washington manufactured fruit and vegetable products sales?  
\$ \_\_\_\_\_

B. Of the amount provided in question A, what was the value of the products delivered to persons located outside of Washington? \$ \_\_\_\_\_

C. What was the amount of your manufactured fruit and vegetable product wholesale sales delivered in Washington to persons who transported the products outside this state (in the regular course of business)?  
\$ \_\_\_\_\_

1. Gas Distribution Business Sales & Use Tax Exemption (RCW 82.08.02565, 82.12.02565): ([Help](#))

If you took the Sales & Use Tax Exemption on the purchase of machinery and equipment used in the production of compressed natural gas or liquefied natural gas as transportation fuel, how much sales & use tax was exempted for the report year? \$ \_\_\_\_\_

1. Hog Fuel Sales & Use Tax Exemption (RCW 82.08.956, 82.12.956):

If you took the Hog Fuel Sales & Use Tax Exemption, how much sales & use tax was exempted for the report year for this facility? (Tax amount, not gross purchase amount for this facility) \$ \_\_\_\_\_

1. Public Research Institution Machinery & Equipment Sales & Use Tax Exemption (RCW 82.08.025651, 82.12.025651): ([Help](#))

If you took the Sales & Use Tax Exemption for Machinery and Equipment (including labor and services) as a Public Research University, how much sales & use tax was exempted for the report year by the following categories? (Tax amount, not gross purchase amount)

Advanced computing:	_____
Advanced materials:	_____
Biotechnology:	_____
Electronic device technology:	_____
Environmental technology:	_____
Total (required):	=====

1. Seafood Product Manufacturers B&O Tax Exemption (RCW 82.04.4269): ([Help](#))

A. What was the amount of your Washington manufactured seafood products sales?  
\$ \_\_\_\_\_

B. Of the amount provided in question A, what was the value of the products delivered to persons located outside of Washington? \$ \_\_\_\_\_

C. What was the amount of your manufactured seafood product wholesale sales delivered in Washington to persons who transported the products outside this state (in the regular course of business)?  
\$ \_\_\_\_\_

D. What was the amount of your manufactured seafood product retail sales delivered in Washington to persons who transported the products outside this state (in the regular course of business)?  
\$ \_\_\_\_\_

1. Semiconductor Sales & Use Tax Exemption (RCW 82.08.9651, 82.12.9651): ([Help](#))

If you took the Semiconductor Sales & Use Tax Exemption for purchases of gases or chemicals used to manufacture semiconductor materials, how much sales & use tax was exempted for the report year?  
\$ \_\_\_\_\_ (Tax amount, not gross purchase amount)

1. Silicon Smelter Exemption (RCW 82.16.315, RCW 82.04.545, RCW 82.12.022): ([Help](#))

If you claimed an exemption for the purchase of electricity, natural gas, or manufactured gas as a silicon smelter, what was the amount of tax you saved during the incentive year? \$ \_\_\_\_\_ (Tax amount, not gross purchase amount).

1. Solar Energy Systems Manufacturers or Processors Sales/Use Tax Exemption (RCW 82.08.9651, 82.12.9651): ([Help](#))

If you took the Solar Energy Systems Manufacturers or Wholesalers Sales & Use Tax Exemption for purchases of gases or chemicals used by a solar energy systems manufacturer producing semiconductor materials, how much sales & use tax was exempted for the report year? \$ \_\_\_\_\_ (Tax amount, not gross purchase amount)

1. Standard Financial Information Sales & Use Tax Exemption (RCW 82.08.207, RCW 82.12.207): ([Help](#))

If you claimed the exemption for purchase of standard financial information, what was the amount of tax you saved during the incentive year? \$ \_\_\_\_\_ (Tax amount, not gross purchase amount)

**Deferrals**

1. Biotechnology & Medical Device Manufacturing Sales and Use Tax Deferral (RCW 82.75): ([Help](#))

If you took the Tax Deferral for Biotechnology Products and/or Medical Device Businesses, how much tax was deferred for your investment project(s)? \$ \_\_\_\_\_

1. Cold Storage Warehouse Sales & Use Tax Deferral (RCW 82.74): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

1. Dairy Product Manufacturers Sales & Use Tax Deferrals (RCW 82.74): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

1. Fresh Fruit and Vegetable Processors Sales & Use Tax Deferral (RCW 82.74): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

1. High Technology Sales & Use Tax Deferral (RCW 82.63): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

1. High Unemployment County Sales & Use Tax Deferrals (RCW 82.60): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

1. Manufacturer's Sales & Use Tax Deferral (RCW 82.85): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

1. Rural Counties Sales & Use Tax Deferral (RCW 82.60): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

**Reduced Rates**

1. Aerospace FAR Part 145 Repair Stations Reduced B&O Tax Rate (RCW 82.04.250): ([Help](#))

If you took the reduced rate for FAR Part 145 Repair Stations, what was the amount of tax you saved in the report year? \$ \_\_\_\_\_

1. Aerospace Product Development Reduced B&O Tax Rate (RCW 82.04.290): ([Help](#))  
If you took the reduced rate for Aerospace Product Development, what was the amount of the tax you saved in the report year? \$ \_\_\_\_\_
  
1. Aluminum Smelters Reduced B&O Tax Rates (RCW 82.04.2909): ([Help](#))  
If you took the reduced rates for manufacturing aluminum (or for selling at wholesale aluminum you manufactured), what was the amount of tax you saved in the report year? \$ \_\_\_\_\_
  
1. Newspaper Industry Incentives (RCW 82.04.260(14)(a)): ([Help](#))  
If you took the reduced rate for printing and/or publishing of newspapers, what was the amount of tax you saved in the report year? \$ \_\_\_\_\_
  
1. Semiconductor Manufacturers Reduced B&O Rate (RCW 82.04.2404): ([Help](#))  
If you took the reduced rate for manufacturing or processing for hire semiconductor materials, what was the amount of tax you saved in the report year? \$ \_\_\_\_\_
  
1. Solar Energy Systems Manufacturers or Wholesalers B&O Reduced Rates (RCW 82.04.294): ([Help](#))  
If you took the reduced rate for Solar Energy Systems Manufacturers or Wholesalers, what was the amount of tax you saved in the report year? \$ \_\_\_\_\_
  
1. Timber Industry Incentives (RCW 82.04.260(12)): ([Help](#))  
If you took the reduced rates for Processing for Hire Timber Products, Extracting Timber, Manufacturing of Timber Products, Wholesaling by Manufacturers of Timber Products, or Sale of Standing Timber, what was the amount of tax you saved in the report year? \$ \_\_\_\_\_

**EMPLOYMENT**

2a. Complete the following table based on the employees you had in Washington State during the report year: ([Help](#))

Part I		Worked All 4 Quarters	Worked <4 Quarters	Total
	Number of Employees			
	Total Annual Wages			

I had no employees in Washington State

2b. Complete the following table based on the employees you had in Washington State on December 31 of the report year. Report the total number of employees and their respective annual gross wages for the year in each category. ([Help](#))

*Note: Even if you completed the optional Employment Security Data Authorization, you still must complete Part II, as the Employment Security Department does not have this information.*

Part II		Full-Time, Non-Temporary	Part-Time, Non-Temporary	Temporary	Total
	Number of Employees				
	Total Annual Wages				

I had no Washington employees on December 31



3. Complete the following table based on the employees you had in Washington State on December 31 of the report year: ([Help](#))

WAGE BANDS	Total Number of Employment Positions	Total Number Enrolled in Medical Plan(s)	Total Enrolled in Dental Plan(s)	Total Enrolled in Retirement Plan(s)
Less than \$30,000				
\$30,000 - \$59,999				
\$60,000 or more				

4. Based on all employees you had in Washington State on December 31 of the report year, how many earned a salary greater than \$60,000? ([Help](#)) \_\_\_\_\_
5. How many people did your company employ worldwide (including Washington State) on December 31 of the report year? ([Help](#)) \_\_\_\_\_
6. Complete the following matrix with total number of employees, number of employees in each wage band, and number of employees that are full-time, part-time, or temporary in each applicable occupation category as of December 31. ([Help](#))

OCCUPATIONS/ STANDARD OCCUPATION CODE	1 Total no. of employees	2a Minimum Wage - \$15	2b \$15.01 - \$20	2c \$20.01 - \$25	2d \$25.01 - \$30	2e \$30.01 - \$50	2f \$50.01 & Over	3a Full-Time Employees	3b Part-Time Employees	3c Temporary Employees
Management (SOC 11-0000)										
Business, financial, and legal operations (SOC 13-0000, SOC 23-0000)										
Computer, mathematical, architecture, and engineering (SOC15-0000, SOC 17-0000)										
Life, physical, and social science (SOC 19-0000)										
Community and social services (SOC 21-0000)										
Education, training, and library (SOC 25-0000)										
Healthcare practitioners, technical, and support (SOC 29-0000, SOC 31-0000)										
Protective services, building, and grounds maintenance (SOC 33-0000, SOC 37-0000)										
Sales and service (SOC 41-0000)										
Office and administrative support (SOC 43-0000)										
Construction and extraction (SOC 47-0000)										

OCCUPATIONS/ STANDARD OCCUPATION CODE	1 Total no. of employees	2a Minimum Wage - \$15	2b \$15.01 - \$20	2c \$20.01 - \$25	2d \$25.01 - \$30	2e \$30.01 - \$50	2f \$50.01 & Over	3a Full-Time Employees	3b Part-Time Employees	3c Temporary Employees
Installation, maintenance, and repair (SOC 49-0000)										
Production, non-construction trades and craft (SOC 51-0000)										
Transportation and material moving (SOC 53-0000)										
Other (forest, fishery, agriculture, military, arts, entertainment, and media)										

7. Has your firm moved a business activity from out-of-state into Washington, expanded an existing business activity, or created new business activity in Washington during the report year? ([Help](#))

\_\_\_\_\_ YES, moved an activity from out-of-state into Washington

\_\_\_\_\_ YES, expanded an existing activity in Washington

\_\_\_\_\_ YES, created a new business activity in Washington

\_\_\_\_\_ NO, SKIP TO QUESTION 9

8. How many employees did your firm add to these activities or facilities? (If none, enter "0".) ([Help](#))

Number of employees you **moved into Washington State**: \_\_\_\_\_

Number of employees added by **expansion of existing business activity**: \_\_\_\_\_

Number of employees hired for **newly created business activity** in Washington: \_\_\_\_\_

9. Has your firm moved any Washington activities out of Washington State during the report year? ([Help](#))

\_\_\_\_\_ YES, moved activities to an out-of-state location

\_\_\_\_\_ NO, SKIP TO QUESTION 11

10. How many employees were moved out of Washington State in the report year? ([Help](#)) \_\_\_\_\_

11. If you received a deferral for an investment project or received the benefit of a tax deferral as a lessee, enter the information below for each deferral certificate.

This includes projects that are operationally complete and still have part of their eight year use requirements left. (If necessary, attach an additional page to respond to this question) Note: Enter the total number of employees located at the investment project for each deferral certificate. ([Help](#))

Tax Registration Number \_\_\_\_\_ Company Name \_\_\_\_\_ Certificate Number \_\_\_\_\_

Total Number of Employees \_\_\_\_\_

Tax Registration Number \_\_\_\_\_ Company Name \_\_\_\_\_ Certificate Number \_\_\_\_\_

Total Number of Employees \_\_\_\_\_

Tax Registration Number \_\_\_\_\_ Company Name \_\_\_\_\_ Certificate Number \_\_\_\_\_

Total Number of Employees \_\_\_\_\_

Tax Registration Number \_\_\_\_\_ Company Name \_\_\_\_\_ Certificate Number \_\_\_\_\_  
 Total Number of Employees \_\_\_\_\_

12. If you took the Manufacturer's Sales & Use Tax Deferral, complete the following chart based on the total wages, hours and employees for each category: ([Help](#))

____ / ____ Quarter / Year	Total Wages	Total Hours	Number of Employees	Number of Employees with Medical	Number of Employees with Dental	Number of Employees with Retirement
Construction						
Production – All Jobs Created by the Project						
Production – All Jobs Created at the Worksite						

13. How many employment positions were affected or will be affected by any employment reductions that have been publicly announced during the sixty-day period preceding the date this report is submitted? ([Help](#))  
 \_\_\_\_\_

14. If you are an aluminum smelter, chlor-alkali electrolytic processing business, or sodium chlorate electrolytic processing business, what was your actual total employment at the manufacturing site for each quarter in the report year? ([Help](#))  
 Q1 \_\_\_\_\_  
 Q2 \_\_\_\_\_  
 Q3 \_\_\_\_\_  
 Q4 \_\_\_\_\_

15. If you took the Data Center Sales & Use Tax Exemption, complete the following charts: ([Help](#))

Certificate Number	Physical Location	How many family wage employees were physically located at this data center?	How many family wage positions were filled by independent contractors at this data center?	Square feet of space newly dedicated to housing working servers*

\* Qualifying tenants must report only the space occupied by the qualifying tenant in the eligible computer data center.

16. If you claimed the Fruit and Vegetable Businesses B&O Tax Exemption, Dairy Products B&O Tax Deduction, or Seafood Product Businesses B&O Tax Exemption, how many manufacturing sites do you have in Washington that were supported by tax incentives during the report year? ([Help](#))  
 \_\_\_\_\_

For the manufacturing sites that were supported by the tax incentives during the report year, please complete the following tables using your total employment across all Washington sites where qualifying activities occurred.

All Employees	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Total Employment				
Total Wages				

Temporary/Seasonal Employees	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Total Employment				
Total Wages				

**BUSINESS ACTIVITIES**

17. If you took the High Technology Tax Deferral or the Public Research University Machinery and Equipment Sales & Use Tax Exemption, what percentage of the research and development performed in Washington during the report year was in the following areas: [\(Help\)](#)

- \_\_\_\_\_ % Advanced Computing
- \_\_\_\_\_ % Advanced Materials
- \_\_\_\_\_ % Biotechnology
- \_\_\_\_\_ % Electronic Device Technology
- \_\_\_\_\_ % Environmental Technology

18. If you took the Tax Deferral for Investment Projects for Manufacturing Facilities, Fresh Fruit and Vegetable Processors, Seafood, Dairy, Cold Storage Warehouse, and Biotechnology Manufacturers, Rural Counties, or High Unemployment Counties, describe the products manufactured or stored at the investment project site during the report year: [\(Help\)](#)

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19. If you took a B&O tax deduction or B&O tax exemption for canning, preserving, freezing, processing, or dehydrating fresh fruits and vegetables; or selling dairy or seafood products, describe the products sold for which the deduction or exemption was claimed during the report year: [\(Help\)](#)

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20. Has your firm acquired or merged with another company during the report year? Has your company reorganized during the report year? If you answer yes to either question, please provide the company name and tax registration number. (If necessary, attach an additional page to respond to this question). [\(Help\)](#)

Company Name \_\_\_\_\_  
Tax Registration Number \_\_\_\_\_

21. If you claimed the reduced rates for printing and/or publishing newspapers, is your qualifying activity restricted to printing a newspaper or publishing a newspaper? *Select One.* [\(Help\)](#)

Printing: \_\_\_\_\_ Publishing: \_\_\_\_\_

**AMOUNT OF PRODUCT PRODUCED IN WASHINGTON**

22. If you are an aluminum smelter business, how many metric tons of aluminum was smelted at the manufacturing site during the report year? [\(Help\)](#)  
\_\_\_\_\_ metric tons (MT = 2204.62 lbs).

23. If you are a chlor-alkali electrolytic processing business or sodium chlorate electrolytic processing business, how many tons of product was produced at the manufacturing site during the report year? [\(Help\)](#)  
\_\_\_\_\_ tons (2000 lbs).

24. If you are a gas distribution business, how many hundred cubic feet of compressed natural gas was sold as transportation fuel during the report year? [\(Help\)](#)  
\_\_\_\_\_ (CCF = 100 cubic ft)

25. If you are a gas distribution business, how many million tons of liquefied natural gas was sold as transportation fuel during the report year? ([Help](#)) \_\_\_\_\_ (MMt = 1,000,000 metric ton)

### SEMICONDUCTOR FACILITIES

26. Complete the following table based on the number of employees you had at your semiconductor facility on December 31 for each of the prior years: ([Help](#))

	2018	2019	2020
<b>Number of Employees</b>			

27. What was the total number of employees located at the facility location as of December 31 of the report year? ([Help](#)) \_\_\_\_\_
28. Based on the answer provided in question 27, complete the following table with the number of employees in each of the hourly wage bands: ([Help](#))

	\$19.99 and Less	\$20 - 34.99	\$35 and Up
<b>Number of Employees</b>			

### COMMENTS

Comments:

For report assistance call (360) 705-6210. 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.

### Instructions for Completing Report

#### Company Information

It is important that you enter all of the company information requested at the beginning of the report.

**Department of Revenue Account ID:** Enter the company's Department of Revenue Tax Registration Number or Incentive Report Account ID.

**Account ID by Facility:** If you claimed the sales and use tax exemption for either the Hog Fuel, you must complete a report for each facility owned or operated in the state of Washington claiming the exemption. Enter the Account ID provided to you by the DOR for the facility.

**Name of Business as Registered / Contact Person:** Enter the name of the business as registered with the DOR and the name of a person we may contact if we have any questions about this report.

**Employment Security Department (ESD) Number:** Enter the 9-digit Employment Security Reference number. It is the account number you use to file your quarterly unemployment taxes (box 6 on the 5208-A form). It also is printed on the top right corner of your annual tax-rate notice and the statement of benefit charges ESD sends you. The current format of the number is: 123456 78 9. If you are unable to locate your Employment Security Reference number, contact Employment Security at (855) TAX-WAGE (829-9243).

## **Business/Manufacturing Sites**

**A business site** includes any non-manufacturing facility in Washington where you have employees that are reported to Employment Security.

**Percentage of activities in Washington supported by tax incentives:** Enter the percentage of jobs in Washington that are supported by eligible incentives. To calculate this percentage, divide the number of jobs directly supported by the tax incentives by the total number of jobs at the site.

**A manufacturing site** is one or more immediately adjacent parcels of real property on which the applicable activity occurs. For example, in the case of the aerospace tax incentives, a manufacturing site is one or more immediately adjacent parcels of real property on which manufacturing or processing for hire of commercial airplanes or component parts occurs. Adjacent parcels of real property separated only by a public road comprise a single site. A manufacturing site includes real property on the same site that supports the qualifying activities, including, but not limited to: administration facilities, test facilities, warehouses, design facilities, and shipping and receiving facilities. This also includes portions of the manufacturing site which may also support non qualifying activities.

**All Washington Employment:** At least one report is required for the company. If you do not have a manufacturing site or business in Washington or would prefer to complete one report for the entire company (for each year, if required) you may complete the information for one site entering your site description as "All Washington Employment". Answer all questions with "Statewide" employment data.

Select "**No Business Sites**" if you are an out of state business that has no sites in Washington. You must enter the contact information on page 1.

Enter the **physical address** (street address, city, and zip code) and number of employees in each wage band for the facility for each business location in Washington where qualifying activities occurred during the reporting year for the Data Center Sales & Use Exemption, High Unemployment County Deferral, and Rural County Deferral preferences.

For example, if your business consists of two separate sites performing qualifying activities and one administrative site, only report the physical addresses and number of employees for each of the sites performing qualifying activities.

If you are claiming more than one of the above tax preferences that require a complete annual tax preference report, list all physical addresses where qualifying activities take place, for each tax of the preferences.

**To change your mailing address:** Visit our website at [dor.wa.gov](http://dor.wa.gov) or call our Telephone Information Center at 1-800-647-7706.

## **Amount of Tax Incentive(s) Taken (Question 1)**

*Aerospace Preproduction Expenditures Business and Occupation (B&O) Tax Credit (RCW 82.04.4461):* [\(return to question\)](#)

Enter the total amount of B&O tax credit taken in the report year for qualified Aerospace Preproduction Expenditures.

*Aerospace Property & Leasehold Excise Taxes Business and Occupation (B&O) Tax Credit (RCW 82.04.4463):* [\(return to question\)](#)

Enter the total amount of B&O tax credit taken in the report year for qualified property and leasehold excises taxes paid. Only buildings and land used exclusively as listed below qualify for the credit:

- Manufacturing commercial airplanes or their components parts
- Performing commercial airplane product development
- Manufacturing aerospace tooling designed for use in manufacturing commercial airplanes or their component parts

*Aluminum Smelters Property Tax B&O Tax Credit (RCW 82.04.4481):* [\(return to question\)](#)

Enter the total amount of B&O tax credit taken in the report year for qualified property taxes paid. Only taxes paid on property owned by direct service industrial reasonably necessary for an aluminum smelter qualify for this credit.

*Aluminum Smelters Sales & Use Tax Credit (RCW 82.08.805 & 82.12.805):* [\(return to question\)](#)

Enter the total amount of B&O tax credit taken in the report year for the state portion of sales and use taxes paid on qualified purchases. Qualified purchases means:

- Personal property used at an aluminum smelter
- Tangible personal property incorporated as an ingredient or component of buildings at an aluminum smelter
- Labor and services rendered in respect to such property

*Customized Employee Training Credit (RCW 82.04.449):* [\(return to question\)](#)

If you claimed the Customized Employment Training Credit, enter the total amount of credit taken in the report year.

*Washington Filmworks Contributors B&O Tax Credit (RCW 82.04.4489):* [\(return to question\)](#)

If you claimed the Washington Filmworks Contributors B&O Tax Credit, enter the total amount of credit claimed during the report year.

*Renewable Energy Light and Power Business Public Utility Tax (PUT) Credit (RCW 82.16.130):* [\(return to question\)](#)

If you claimed the Renewable Energy Light and Power Business PUT Credit, enter the total amount of credit taken in the report year.

*Veteran Employer Credits (RCW 82.04.4498, 82.16.0499):* [\(return to question\)](#)

If you claimed one of the Veteran Employer Credits, enter the total amount of credit taken in the report year.

*Aerospace Computer, Software, and Peripherals Sales & Use Tax Exemption (RCW 82.08.975, 82.12.975):* [\(return to question\)](#)

Enter the total amount of sales & use tax exempted on purchases of qualified computers, software, and computer peripherals, and installation charges for labor or services of such qualified equipment, related to developing commercial airplanes and/or components. The exemption amount is calculated as follows: Multiply the total amount paid for qualifying purchases by the combined retail sales tax rate that applies to the location where the purchases were received. To find the applicable rate go to <http://taxrates.dor.wa.gov>.

*Aerospace FAR Part 145 Repair Station Sales & Use Tax Exemption (RCW 82.08.025661, 82.12.025661):* [\(return to question\)](#)

Enter the total amount of the sales & use tax refund you applied for during the report year for the FAR Part 145 Repair Station Sales & Use Tax Exemption for this facility.

*Aerospace Leasehold Excise Exemption for Superefficient Airplane Manufacturers (RCW 82.29A.137):* [\(return to question\)](#)

Enter the total amount of leasehold excise taxes exempted during the report year on qualified leasehold interests used in the manufacturing of superefficient airplanes.

*Aerospace Manufacturing Site Sales & Use Tax Exemption (RCW 82.08.980, 82.12.980):* [\(return to question\)](#)

Enter the total amount of sales & use tax exempted for the Aerospace Manufacturing Site Sales & Use Tax Exemption for the report year.

**Example:** (for a 0.095 tax rate location) purchase amount (\$1000) x state and local rate (0.095) = tax exempted (\$95.00).

*Aerospace Personal Property Tax Exemption for Superefficient Airplane Manufacturers (RCW 84.36.655):* [\(return to question\)](#)

Enter the total amount of personal property taxes exempted during the report year on personal property used in the manufacturing of superefficient airplanes.

*Agricultural Crop Protection Products (RCW 82.21.040):* [\(return to question\)](#)

Enter the amount of hazardous substances tax exempted for qualifying agricultural crop protection products during the report year.

The exemption amount is calculated as follows: Multiply the value of products exempted from the application of the tax by 0.007.

*Aluminum Smelters Use Tax Exemption for Compressed/Liquefied Natural Gas (RCW 82.12.022):* [\(return to question\)](#)

Enter the total amount of use tax exempted on purchases of compressed or liquefied natural gas used by an aluminum smelter. The exemption amount is calculated as follows: Multiply the total amount paid for qualifying purchases by the combined retail sales tax rate that applies to the location where the purchases were received. To find the applicable rate go to <http://taxrates.dor.wa.gov>.

*Dairy Product Manufacturers B&O Tax Deduction (RCW 82.04.4268): [\(return to question\)](#)*

For part A of this question, enter the total sales amount of qualifying dairy products manufactured by you in Washington. This is usually the gross income reported under the Manufacturing of Dairy Products B&O Tax classification.

For part B of this question, enter the total sales amount of dairy products manufactured by you in Washington and delivered to buyers located outside this state.

For part C, enter the total wholesale sales amount of dairy products manufactured by you which were sold and delivered to buyers in Washington who transport the goods outside this state in their regular course of business. This is usually the deduction reported against Wholesaling B&O for Dairy Manufactured Products for Transport out Of State.

For part D, enter the total retail sales amount of dairy products manufactured by you which were sold and delivered to buyers in Washington who transport the goods outside this state in their regular course of business. This is usually the deduction reported against Retailing B&O for Dairy Manufactured Products for Transport out Of State.

For part E, enter the total sales amount of dairy products manufactured by you which were sold and delivered to buyers in Washington who use the dairy product as an ingredient or component in the manufacturing of a dairy product. This is usually the deduction reported against Wholesaling B&O for Dairy Product used in Manufacturing of Dairy Product.

*Data Center Sales & Use Tax Exemption (RCW 82.08.986, 82.12.986): [\(return to question\)](#)*

Enter the amount of sales & use tax exempted on purchases of eligible server equipment, power infrastructure, and labor or services rendered in respect to installing eligible server equipment and power infrastructure.

**Example:** (for a 0.095 tax rate location) purchase amount (\$1000) x state and local rate (0.095) = tax exempted (\$95.00).

*Electrolytic Processing Industry Tax Incentive (RCW 82.16.0421): [\(return to question\)](#)*

Enter the amount of PUT saved on purchases of electricity used exclusively in chlor-alkali or sodium chlorate electrolytic processing.

*Eligible Behavioral Health Program Deduction (RCW 82.04.4290): [\(return to question\)](#)*

Enter the amount of tax saved in 2021 for providing mental health services or substance use disorder treatment services under a government-funded program, or distributed to a health or social welfare organization providing these services between April 26 – December 31. The savings amount is calculated as follows:

1. Multiply the value of services exempted from Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year) B&O tax by 0.015
2. Multiply the value of services exempted from Service and Other Activities (\$1 million or greater in prior year) B&O tax by 0.0175
3. Add the amounts from a and b above. This is your savings amount.

*Fruit and Vegetable Product Manufacturers B&O Tax Exemption (RCW 82.04.4266): [\(return to question\)](#)*

For part A of this question, enter the total sales amount of qualifying fruit and vegetable products manufactured by you in Washington. This is usually the gross income reported on Manufacturing of Fresh Fruit/Vegetables Products B&O.

For part B of this question, enter the total sales amount of fruit and vegetable products manufactured by you in Washington and delivered to buyers located outside this state.

For part C, enter the total wholesale sales amount of fruit and vegetable products manufactured by you which were sold and delivered to buyers in Washington who transport the goods outside this state in their regular course of business. This is usually the deduction reported against Wholesaling B&O for Fresh Fruit or Vegetable Manufactured Products for Transport out Of State.

*Gas Distribution Business Sales & Use Tax Exemption (RCW 82.08.02565, 82.12.02565): [\(return to question\)](#)*

Enter the amount of sales & use tax exempted on purchases of eligible machinery and equipment used in the production of compressed natural gas or liquefied natural gas as transportation fuel.



*Hog Fuel Sales & Use Tax Exemption (RCW 82.08.956, 82.12.956): [\(return to question\)](#)*

Enter the total amount of sales & use tax exempted for the Hog Fuel Sales & Use Tax Exemption for this facility for the report year.

**Example:** (for a 0.095 tax rate location) purchase amount (\$1000) x state and local rate (0.095) = tax exempted (\$95.00).

*Public Research Institution Machinery & Equipment Sales & Use Tax Exemption (RCW 82.08.025651, 82.12.025651): [\(return to question\)](#)*

For each category listed, enter the total amount of sales & use tax exempted on machinery and equipment used primarily in research and development by a Public Research University. The exemption amount is calculated as follows: Take the total amount paid for qualifying machinery and equipment for which sales or use tax was not paid. Multiply this amount by the combined retail sales tax rate that applies to the location where the machinery and equipment was received. To find the applicable rate, go to <http://taxrates.dor.wa.gov>.

**Example:** (for a 0.095 tax rate location) purchase amount (\$1000) x state and local rate (0.095) = tax exempted (\$95.00).

*Category definitions:*

- **Advanced computing**
  - Means technologies used in the designing and developing of computing hardware and software, including innovations in designing the full spectrum of hardware from hand-held calculators to super computers, and peripheral equipment.
- **Advanced materials**
  - Means materials with engineered properties created through the development of specialized processing and synthesis technology, including ceramics, high value-added metals, electronic materials, composites, polymers, and biomaterials.
- **Biotechnology**
  - Means the application of technologies, such as recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products or to develop microorganisms for specific uses.
- **Electronic device technology**
  - Means technologies involving microelectronics; semiconductors; electronic equipment and instrumentation; radio frequency, microwave, and millimeter electronics; optical and optic-electrical devices; and data and digital communications and imaging devices.
- **Environmental technology**
  - Means assessment and prevention of threats or damage to human health or the environment, environmental cleanup, and the development of alternative energy sources.

*Seafood Product Manufacturers B&O Tax Exemption (RCW 82.04.4269): [\(return to question\)](#)*

For part A of this question, enter the total sales amount of qualifying seafood products manufactured by you in Washington. This is usually the gross income reported on Manufacturing of Seafood Products B&O.

For part B of this question, enter the total sales amount of seafood products manufactured by you in Washington and delivered to buyers located outside this state.

For part C, enter the total wholesale sales amount of seafood products manufactured by you which were sold and delivered to buyers in Washington who transport the goods outside this state in their regular course of business. This is usually the deduction reported against Wholesaling B&O for Seafood Manufactured Products for Transport out Of State.

For part D, enter the total retail sales amount of seafood products manufactured by you which were sold and delivered to buyers in Washington who transport the goods outside this state in their regular course of business. This is usually the deduction reported against Retailing B&O for Seafood Manufactured Products for Transport out Of State.

*Semiconductor Sales & Use Tax Exemption (RCW 82.08.9651, 82.12.9651):* [\(return to question\)](#)

Enter the total amount of sales & use tax exempted on gases and chemicals used in the production of semiconductor materials. The exemption amount is calculated as follows: Take the total amount paid for qualifying gases and chemicals for which sales or use tax was not paid. Multiply this amount by the combined retail sales tax rate that applies to the location where the gases and chemicals were received. To find the applicable rate, go to <http://taxrates.dor.wa.gov>.

**Example:** (for a 0.095 tax rate location) purchase amount (\$1000) x state and local rate (0.095) = tax exempted (\$95.00).

*Silicon Smelter Exemption (RCW 82.16.315, RCW 82.04.545, RCW 82.12.022):* [\(return to question\)](#)

Enter the total amount of sales & use tax exempted on the purchase of electricity, natural gas or manufactured gas by a silicon smelter. The exemption amount is calculated as follows: Take the total amount paid in which sales or use tax was not paid. Multiply this amount by the combined retail sales tax rate that applies to the location where the gas or electricity was received. To find the applicable rate, go to <http://taxrates.dor.wa.gov>.

*Solar Energy Systems Manufacturers or Processors Sales & Use Tax Exemption (RCW 82.08.9651, 82.12.9651):* [\(return to question\)](#)

Enter the total amount of sales & use tax exempted by a solar energy systems manufacturer producing semiconductor materials. The exemption amount is calculated as follows: Take the total amount paid for qualifying gases and chemicals for which sales or use tax was not paid. Multiply this amount by the combined retail sales tax rate that applies to the location where the gases and chemicals were received. To find the applicable rate go to <http://taxrates.dor.wa.gov>.

**Example:** (for a .095 tax rate location) purchase amount (\$1000) x state and local rate (0.095) = tax exempted (\$95.00).

*Standard Financial Information Sales & Use Tax Exemption:* [\(return to question\)](#)

Enter the total amount of sales & use tax exempted on the purchase of standard financial information by a qualifying international investment management company or an affiliate of a qualifying international investment management company. The exemption amount is calculated as follows: Take the total amount paid for standard financial information for which sales or use tax was not paid. Multiply this amount by the combined retail sales tax rate that applies to the location where the information was received. To find the applicable rate, go to <http://taxrates.dor.wa.gov>.

*For Tax Deferral Programs Listed Below:*

Enter the total amount of tax deferred for all investment projects that have not met all program requirements and currently have deferred tax yet to be waived. Do not include tax deferrals that have been completely waived because all program requirements have been met.

- Biotechnology & Medical Device Manufacturing Sales and Use Tax Deferral (RCW 82.75) [\(return to question\)](#)
- Cold Storage Warehouse Sales & Use Tax Deferral (RCW 82.74) [\(return to question\)](#)
- Dairy Product Manufacturers Sales & Use Tax Deferral (RCW 82.74) [\(return to question\)](#)
- Fresh Fruit and Vegetable Processors Sales & Use Tax Deferral (RCW 82.74) [\(return to question\)](#)
- High Technology Sales & Use Tax Deferral (Chapter 82.63 RCW) [\(return to question\)](#)
- High Unemployment County Sales & Use Tax Deferral (RCW 82.60) [\(return to question\)](#)
- Manufacturer's Sales & Use Tax Deferral (RCW 82.85) [\(return to question\)](#)
- Rural Counties Sales & Use Tax Deferral (Chapter 82.60 RCW) [\(return to question\)](#)

*Aerospace FAR Part 145 Repair Stations Reduced B&O Tax Rate (RCW 82.04.250):* [\(return to question\)](#)

Calculate the tax savings amount for the reduced B&O tax rate by multiplying the total taxable amount reported under the FAR Part 145 Repair Station classification for the report year by 0.001936.

*Aerospace Product Development Reduced B&O Tax Rate (RCW 82.04.290):* [\(return to question\)](#)

Calculate the tax savings amount for the reduced B&O tax rate as follows:

1. Sum the prior year's total gross amount reported for Non-Manufacturing Aerospace Product Development, Service and Other Activities, and Service and Other Activities (\$1 million or greater in prior year) B&O tax rates.
2. If the sum from step 1 is less than \$1,000,000, multiply the total taxable amount for the report year by 0.006.
3. If the sum from step 1 is equal to or greater than \$1,000,000, multiply the total taxable amount for the report year by .0085.

*Aluminum Smelters Reduced B&O Tax Rates (RCW 82.04.2909):* [\(return to question\)](#)

Calculate the tax savings amount for the reduced B&O tax rate as follows:

1. Sum the total taxable amounts reported under the preferential rates for aerospace manufacturing, wholesaling, and/or retailing for the report year.
2. Divide the total multiple activities B&O tax credit amount taken in the report year by 0.002904.
3. Subtract step 2 from step 1, then multiply by 0.001936.

*Newspaper Industry Reduced B&O Tax Rate (RCW 82.04.260(14)(a)):* [\(return to question\)](#)

Calculate the tax savings amount for the reduced B&O tax rate by multiplying the total taxable amount reported under the Publication of Newspapers classification for the report year by 0.00134.

*Semiconductor Manufacturers Reduced B&O Rate (RCW 82.04.2404):* [\(return to question\)](#)

Calculate the tax savings amount for the reduced B&O tax rate by multiplying the total taxable amount reported under the Manufacturers/Processors for Hire of Semiconductor Materials classification for the report year by 0.00209.

*Solar Energy Systems Manufacturers or Wholesalers B&O Reduced Rates (RCW 82.04.294):* [\(return to question\)](#)

Calculate the tax savings amount for the reduced B&O tax rate for Solar Energy Systems Manufacturers or Wholesalers by multiplying the taxable amount by 0.00209.

*Timber Industry Incentives (RCW 82.04.260(12)):* [\(return to question\)](#)

Calculate the amount of Timber Industry tax incentives for the report year as follows:

1. **Add** Business and Occupation tax (B&O), taxable amounts from all Timber Industry activities (Processing for Hire Timber Products, Extracting Timber, Manufacturing of Timber Products, Wholesaling by Manufacturers of Timber Products, and Sale of Standing Timber) for the report year.
2. Identify which of the following three methods applies to your filing requirements for each period in the year for this Annual Tax Performance Report:
  - a. **100% of your Timber Industry taxable activities are reported on the Timber Multiple Activities Tax Credit (MATC) worksheet** – identify the “Net Amount After Adjustments” from the Manufacturing Credit Summary section of the “Timber Products or Wood Products Manufactured in Washington” or “Combined Extracting & Manufacturing of Timber Products or Wood Products” on your electronic returns under the MATC section.
  - b. **None of your Timber Industry taxable activities required the Timber Multiple Activities Tax Credit worksheet on your return** – your Timber Industry taxable amount MATC is zero.
  - c. **Part of your Timber Industry taxable activities are reported on the Timber Multiple Activities Tax Credit worksheet and some are not** – use both options A and B separately for each period in the incentive year to identify the total for your Timber Industry taxable amount MATC credit.
3. **Subtract** the taxable amounts from all timber activities Multiple Activities Tax Credit (MATC) taken in the report year.
4. **Multiply** the net amount by .001416 (includes the rate surcharge of 0.00052), this is the amount of tax you saved.

**Worksheet:**

Add taxable amounts (timber activities)	+ _____
Subtract taxable amounts (MATC credit, timber activities)	- _____
Total	= _____
X .001416	x <u>0.001416</u>
Total timber industry incentive savings	= _____

**Employment (Questions 2-16)**

2. **Part I:** Enter the total number of employees employed by your company in Washington State and their total wages separated by those who worked all four quarters of the year and less than four quarters. If you are self-employed, a member, or owner, do not count yourself as an employee unless you are covered by Unemployment Insurance through the Employment Security Department. *You may elect to authorize the DOR to access the wage and hour report you filed with the Employment Security Department by completing the employer authorization on page 2.* [\(return to question\)](#)

**Part II:** Enter the total number of employees employed by your company in Washington State and their total annual wages based on full-time, part-time, and temporary positions on December 31 of the report year. In order for a position

to be treated as full-time or part-time, the employer must intend for the position to be filled for at least 52 consecutive weeks or 12 consecutive months, excluding any leaves of absence. A full-time position is a position that requires the employee to work, excluding overtime hours, 35 hours per week for 52 consecutive weeks, 455 hours a quarter, or 1,820 hours during a period of 12 consecutive months. A part-time position is a position in which the employee may work less than the hours required for a full-time position. A temporary position is a position that is intended to be filled for period of less than 52 consecutive weeks or 12 consecutive months. Positions in seasonal employment are temporary positions. ([return to question](#))

3. Of the total number of employment positions from question **2 Part II**, enter the total number of employees enrolled in medical plans, dental plans, and retirement plans provided by your company according to the three wage bands (less than \$30,000, \$30,000 to \$59,999, \$60,000 or more). Wages means compensation paid to an individual for personal services, whether denominated as wages, salary, commission, or otherwise as reported on the W-2 forms of employees. Stock options granted as compensation to employees are wages to the extent they are reported on the W-2 forms of the employees and are taken as a deduction for federal income tax purposes by the employer. ([return to question](#))
4. Enter the number of employees in Washington State on December 31 that earned a salary greater than \$60,000 for the report year. ([return to question](#))
5. Enter the number of employees employed worldwide, including Washington State employees. Do not include people obtained from temporary staffing firms. ([return to question](#))
6. **Occupation Categories:** Occupation categories are organized by Federal Department of Labor Standard Occupation Codes (SOC). The Department of Revenue has adopted the broadest possible category of SOC major groups, and in some instances has combined SOC major groups. A detailed description of the different SOC major groups is set forth in the SOC Occupational Structure, available online at [www.bls.gov/soc](http://www.bls.gov/soc).

Here are descriptions of some of the jobs included in each SOC major group:

- Management includes:
  - Top executives, advertising, marketing, promotions, public relations and sales managers, and operations specialties managers.
- Business, financial, and legal operations includes
  - Business operations specialists, financial specialists, lawyers, and legal support workers.
- Computer, mathematical, architecture, and engineering includes:
  - Computer programmers, computer software engineers, database, network and computer system administrators and analysts, actuaries, mathematicians, statisticians, architects, surveyors, cartographers, engineers, and mapping technicians.
- Life, physical, and social science includes:
  - Animal, food and soil scientists, biochemists and biophysicists, conservation scientists, foresters, epidemiologists, physicists, chemists, geoscientists, economists, market research analysts, psychologists, sociologists, and urban, and regional planners.
- Community and social services includes:
  - Counselors, social workers, and religious workers.
- Education, training, and library includes:
  - Teachers and library workers.
- Healthcare practitioners, technical, and support includes:
  - Physicians and surgeons, chiropractors, dentists, pharmacists, nurses, hygienists, medical assistants, and medical technicians.
- Protective services, building and grounds maintenance includes:
  - Fire fighters, law enforcement workers, and security guards.
- Sales and service includes:
  - Cashiers, sales representatives, brokers, and telemarketers.
- Office and administrative support includes:
  - Bookkeeping, accounting and auditing clerks, information and record clerks, and material recording, scheduling, dispatching, and distributing workers.

- Construction and extraction includes:
  - Construction trades and extraction workers.
- Installation, maintenance, and repair includes:
  - Equipment, aircraft and automotive installers, and maintenance and repair workers.
- Production, non-construction trades, and craft includes:
  - Assemblers and fabricators, metal workers, plastic workers, machinists, metal furnace and kiln operators, tool and die makers, welders, printers, textile workers, woodworkers, plan and system operators.
- Transportation and material moving includes:
  - Aircraft cargo workers, air, rail, and water transportation workers.
- Other (forest, fishery, agriculture, military, arts, entertainment, media, and any others not listed)

**Total number of employees:** See column 1. Enter the total number of employees at your manufacturing or business site(s) in each SOC major group as of December 31.

**Wage bands:** See columns 2a through 2e. For each SOC major group, enter the total number of employees in each wage band at your manufacturing or business site(s). To determine wages, use base wage only. This does not include overtime, benefits, or stock options. For employees that earn an annual salary or commission wages, determine hourly wages by dividing their annual earnings by 2080 (this correlates to a 40+ hour work week).

**Full-time/part-time/temporary:** See columns 3a through 3c. For each SOC major group, enter the total number of employees at your manufacturing or business site(s) that were full-time, part-time or temporary workers.

- In order for a position to be treated as full or part-time, the employer must intend for the position to be filled for at least 12 consecutive months. A position that is intended to be filled for a shorter period of time is a temporary position.
- A part-time position is a position for which the employee may work less than the hours required for a full-time position.
- A temporary worker: (i) works 35 hours per week for 52 consecutive weeks; (ii) works 455 hours, excluding overtime, each quarter for four consecutive quarters; or (iii) works 1820 hours, excluding overtime, during a period of twelve consecutive months. [\(return to question\)](#)

7. Has your firm moved any activities into Washington State, or expanded or built a new facility in Washington State during the report year? Answer all statements that apply. [\(return to question\)](#)
8. Enter the number of employees in each category for each statement checked "yes" in question 7. [\(return to question\)](#)
9. Choose yes or no if your firm moved any activities out of Washington State during the report year. [\(return to question\)](#)
10. If you reported that you moved any activities out of Washington State in question 9, enter the number of employees relocated out of the state because the activity moved. [\(return to question\)](#)
11. If you were approved for a deferral that is operationally complete or received the benefit of a tax deferral as a lessee, enter your tax registration number and business name (or lessors tax registration number and business name), the deferral certificate number(s) and total number of employees associated with each certificate. [\(return to question\)](#)
12. If you are claiming the Manufacturer's Sales & Use Tax Deferral, complete the chart for each category. *(If this is your first report, complete the chart for every quarter between the time the application for deferral was submitted and the end of the report year.)*

**Definitions:**

- **Construction:** All work related to the design, planning, and construction of qualified buildings or equipment upgrades. Includes jobs not necessarily located at the worksite such as architectural services.
- **Worksite:** The physical location of the qualified buildings or equipment.
- **Project:** All work related to supporting the manufacturing or production activities once construction is complete. Includes jobs not necessarily located at the worksite.

- Jobs Created at the Worksite: if at least half of the employee's time is spent at the worksite.
- Jobs Created by the Project: If at least half of the employee's time is on work related to manufacturing or production involving the buildings or equipment and the work did not exist prior to the investment.
- Total Wages: The sum of wages for all employees in the specified category.
- Total Hours: The sum of hours worked by all employees in the specified category.
- Number of Employees: The sum of all employees in the specified category who worked at some point during the quarter.
- Number of Employees with Medical, Dental, or Retirement: The number of employees in the specified category who were eligible for these benefits at some point during the quarter. ([return to question](#))

13. Enter the number of employees at the manufacturing site that may be affected by any employment reductions (separation of employment, layoffs, etc.) in which a public announcement has been made. ([return to question](#))
14. Enter the total number of employees at the manufacturing site that were reported, on each quarterly wage and hour report sent to the Employment Security Department. ([return to question](#))
15. Businesses that receive a *Certificate for Sales Tax Exemption for Purchases by Data Centers* must create a certain number of family wage employment positions. For each certificate received, enter the physical location and number of employees for each specified category and number of square feet of space newly dedicated to housing working servers.

*Definitions:*

Family wage employment position must meet the following criteria in RCW 82.08.986(3)(c)

- Permanent – held for longer than 52 consecutive weeks
- 40 hours of weekly work
- Full-time basis physically located at data center
- Receive a wage equivalent to or greater than 150% of the per capital personal income of the county in which the qualifying project is located
- Position entitled to health insurance

*Independent Contractor*: RCW 82.08.986(3)(c)(ii)(B) Individuals performing work at an eligible computer data center as an independent contractor hired by the owner of the eligible computer data center or as an employee of an independent contractor hired by the owner of the eligible computer data center, if the work is necessary for the operation of the computer data center, such as security and building maintenance, and provided that all of the Family Wage Employee requirements listed above are met. ([return to question](#))

16. If you are claiming the B&O Tax Exemption for Fruit and Vegetable Processing, Dairy Products, or Seafood Products enter the number of manufacturing sites in Washington supported by the incentives. Complete both tables for all employees and seasonal/temporary employees for all Washington sites where qualifying activities occurred. ([return to question](#))

**Business Activities (Questions 17-21)**

17. If you took the High Technology Tax Deferral or the Public Research University Machinery and Equipment Sales & Use Tax Exemption, enter the percentage of activity performed in any of the research and development activities. See RCW 82.63.010 for definitions of the various categories. ([return to question](#))
18. If you took the Tax Deferral for Investment Projects for Manufacturing Facilities, Fresh Fruit and Vegetable Processors, Seafood, Dairy, Cold Storage Warehouse, Biotechnology Manufacturers, Rural Counties, or High Unemployment Counties, describe the products manufactured or stored at any sites in Washington that received a tax deferral for investment projects during the report year. ([return to question](#))
19. If you claimed a B&O tax deduction or B&O tax exemption for Fruit and Vegetable Processing or Dairy and Seafood Products, describe the products sold for which the exemption was claimed during the report year. ([return to question](#))
20. Has your firm acquired or merged with another company during the report year? Has your company reorganized during the report year? If you answer yes to either question, please enter the company name and tax registration number for the acquired, merged, or predecessor company. (If necessary, attach an additional page to respond to this question). ([return to question](#))

21. If you claimed the reduced rates for printing and/or publishing newspapers select either printing or publishing newspapers as your primary business activity. ([return to question](#))

**Amount of Product Produced (Questions 22-25)**

22. For an aluminum smelter, enter the metric tons of aluminum smelted at this manufacturing site during the report year. ([return to question](#))
23. For a chlor-alkali or chlorate electrolytic processing business, enter the tons of product produced at this manufacturing site during the report year. ([return to question](#))
24. For gas distribution businesses, enter the hundred cubic feet of compressed natural gas sold as transportation fuel during the report year. ([return to question](#))
25. For gas distribution businesses, enter the million tons of liquefied natural gas sold as transportation fuel during the report year. ([return to question](#))

**Semiconductor Facilities (Questions 26-28)**

26. Enter the number of employees at the semiconductor project site as of December 31 for the years listed in the table. ([return to question](#))
27. Enter the total number of employees located at the physical site location as of December 31 of the report year. ([return to question](#))
28. Enter the total number of employees for each of the wage bands listed. The number of employees should equal the number of employees answered in question 27. ([return to question](#))