July 2023

Combined Excise Tax Return Deduction Detail

07 23

- If you have deductions, return pages 3 and 4. If you do not have deductions, do not return pages 3 and 4.
- $\bullet \ \ \text{We cannot approve deductions taken on the Combined Excise Tax Return that are not itemized on pages 3 and 4.}$
- 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 your tax return in the deduction column.

Line 1- Extracting, Extracting for Hire			► Account ID			Name
Cash & Trade Discounts	Amount	I.D.	Line 10 - Royalties	. Amount	I.D.	Line 1 - Extracting, Extracting for Hire
Differ (Explain): 1599		8001	Bad Debts	1	1601	Bad Debts
TOTAL		8002	Cash & Trade Discounts	2	1602	Cash & Trade Discounts
Line 2 - Slaughter, Break Processing		8007	Advances Reimbursements; Rtrns & Allowances	9	1699	Other (Explain):
Line 2 - Staughter, Break Processing			` ` `	-	TOTAL	T
Line 1 - Wholesaling		TAL	TC	. Amount	I.D.	Line 2 - Slaughter, Break Processing
Cash & Trade Discounts	Amount	I.D.	Line 11 - Wholesaling	1	3001	
Interstate & Foreign Sales		0301	Bad Debts	2	3002	Cash & Trade Discounts
Line 3 - Intl Charter Froight Brokers L.D. Amount		0302	Cash & Trade Discounts	9	3099	Other (Explain):
Line 3 - Int Charter Freight Brokers I.D. Amount Cash & Trade Discounts 2802 2801 2802 2802 2803 2804 2802 2805 2		0304	Interstate & Foreign Sales	L	TOTAL	T
Casular Sales; Accommodation Sales Cutor		0305	Motor Vehicle Fuel Tax			
Cash & Trade Discounts 2802 TOTAL 2899 TO		0306	Casual Sales; Accommodation Sales			<u>-</u>
Other (Explain): 2899		0307	Advances Reimbursements; Rtrns & Allowances			
Colher (Explain):		0308	No Local Activity			Cash & Trade Discounts
Dairy Products Used in Mfg of Dairy Products 0.375			Dairy, Fruit/Veg, & Seafood Mfd Products			
Line 4 - Travel Agent/Tour (\$250k or less) I.D. Amount				_	IOIAL	11
Content Capital Capi				Amount	LD	I ine 4 - Travel Agent/Tour (\$250k or less)
Cash & Trade Discounts						, , , , , , , , , , , , , , , , , , , ,
Cither (Explain): 2799 TOTAL Eline 5 - Travel Agent/Tour (over \$250k) I.D. Amount Bad Debts 25001 Cash & Trade Discounts 1102 Interstate & Foreign Sales 1104 Advances Reimbursements; Rtrns & Allowances 1109 Cash & Trade Discounts 1109 Cash & Trade Disc		TAL	*Local sales for transport out-of-state TO			
Discription Total Discription Drug Warehousing LD. Amount Line 5 - Travel Agent/Tour (over \$250k) LD. Amount Line 6 - Insurance Producers; Title Insurance LD. Amount Line 6 - Insurance Producers; Title Insurance LD. Amount Line 6 - Insurance Producers; Title Insurance LD. Amount Line 7 - Prescription Drug Warehousing LD. Amount Lo. Amount Lo.	Amount	ID	Line 12 - Warehousing: Radio & TV			
Cash & Trade Discounts	Amount					
Interstate & Foreign Sales					IOIAL	1,
Advances Reimbursements; Rtrns & Allowances 1107				Amount	I.D.	Line 5 - Travel Agent/Tour (over \$250k)
Radio/TV Advertising			ÿ	1	25001	Bad Debts
Other (Explain): 25099 TOTAL T				2	25002	Cash & Trade Discounts
TOTAL Line 6 - Insurance Producers; Title Insurance I.D. Amount Hold Ho				9	25099	Other (Explain):
Line 6 - Insurance Producers; Title Insurance			(1 /	L	TOTAL	T
Advances Reimbursements; Rtrns & Allowances 1001	A			Amount	. I.D.	Line 6 - Insurance Producers: Title Insurance
Advances Reimbursements; Rtrns & Allowances Sour	Amount			1		
Cash & Trade Discounts Source						Other (Explain):
Cher (Explain): Solution So						
Amount Cash & Trade Discounts 2101						
Cash & Trade Discounts 2102 Freight on Out-of-State Deliveries 2103 Interstate & Foreign Sales (Use for Prescription Drug 2104 Warehousing Only.) Advances Reimbursements; Rtrns & Allowances 2107 Other (Explain): TOTAL Line 8 - Processing for Hire; Printing & Publish I.D. Bad Debts Cash & Trade Discounts TOTAL Line 14 - Cleanup of Radioactive Waste I.D. Bad Debts Cash & Trade Discounts Radioactive Waste I.D. Bad Debts Cash & Trade Discounts Radioactive Waste I.D. Bad Debts Cash & Trade Discounts TOTAL Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 15 - Servic			(1 /	. Amount	I.D.	Line 7 - Prescription Drug Warehousing
Freight on Out-of-State Deliveries 2103 Interstate & Foreign Sales (Use for Prescription Drug 2104 Advances Reimbursements; Rtrns & Allowances 2107 Other (Explain): 2199 TOTAL Line 8 - Processing for Hire; Printing & Publish I.D. Amount Bad Debts Cash & Trade Discounts Interstate & Foreign Sales Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 8307 Other (Explain): 8399 TOTAL Line 8 - Processing for Hire; Printing & Publish I.D. Amount Bad Debts Cash & Trade Discounts Interstate & Foreign Sales In		TAL	TC	1	2101	Bad Debts
Bad Debts Bad	Amount	I.D.	Line 14 - Cleanup of Radioactive Waste	2	2102	Cash & Trade Discounts
Advances Reimbursements; Rtrns & Allowances Other (Explain): TOTAL Line 8 - Processing for Hire; Printing & Publish Bad Debts Cash & Trade Discounts Interstate & Foreign Sales I		8301		3		
Advances Reimbursements; Rtrns & Allowances Other (Explain): TOTAL Line 8 - Processing for Hire; Printing & Publish Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Interstate & Foreign Sales Interstate & Foreign		8302	Cash & Trade Discounts	4	rug 2104	Interstate & Foreign Sales (Use for Prescription Drug
Advances Reimbursements; Rtrns & Allowances 8307 Other (Explain): Line 8 - Processing for Hire; Printing & Publish I.D. Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries IOO7 Other (Explain): TOTAL Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Bad Debts Cash & Trade Discounts IOO4 Advances Reimbursements; Rtrns & Allowances IOO7 Other (Explain): TOTAL Line 9 - Manufacturing Bad Debts Cash & Trade Discounts IDO9 INDED Line 9 - Manufacturing Bad Debts Cash & Trade Discounts IDO9 INDED Line 9 - Manufacturing Bad Debts Contributions Received' Interest on Certain Invest/Loan Obligations Interest on Certain Invest/Loan Obligations Other (Explain): Other (Explain): Other (Explain): TOTAL TOTAL Advances Reimbursements; Rtrns & Allowances Odo7 Gambling Prizes & Cash Pay-Outs Oualified Initiation Fees; Dues; Contributions Received' Interest on Certain Invest/Loan Obligations Other (Explain): Other (Explain): TOTAL		8304	Interstate & Foreign Sales	7	2107	Advances Reimbursements: Rtrns & Allowances
Line 8 - Processing for Hire; Printing & Publish I.D. Amount Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances Other (Explain): TOTAL Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Bad Debts Cash & Trade Discounts Advances Reimbursements; Rtrns & Allowances Other (Explain): TOTAL Line 9 - Manufacturing Bad Debts Cash & Trade Discounts I.D. Amount Interest on Certain Invest/Loan Obligations Other (Explain): Other (Explain): TOTAL Other (Explain): Say9 Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Bad Debts Cash & Trade Discounts Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Other (Explain): Other (Explain): TOTAL Other (Explain): TOTAL Other (Explain): TOTAL			Advances Reimbursements; Rtrns & Allowances			
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Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances Other (Explain): TOTAL Line 9 - Manufacturing Bad Debts IDD. Amount Cash & Trade Discounts IDD. Amount Interest on Certain Invest/Loan Obligations IDD. Artistic/Cultural Activities IDD. Other (Explain): IDD. Other (Explain): IDD. Other (Explain): IDD. Interest on Certain Invest/Loan Obligations IDD. Other (Explain): IDD. Other (Explain): IDD. IDD. Other (Explain): IDD. IDD. IDD. IDD. IDD. IDD. IDD. IDD		OTAL	TC			
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Freight on Out-of-State Deliveries 1003 Interstate & Foreign Sales 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1099 TOTAL Line 9 - Manufacturing I.D. Amount Bad Debts 0701 Cash & Trade Discounts 0401 Qualified Initiation Fees; Dues; Contributions Received 1104 Interest on Certain Invest/Loan Obligations 0412 Artistic/Cultural Activities 0416 Other (Explain): 0499 Freight on Out-of-State Deliveries 1003 TOTAL	Amount	I.D.	· · · · · · · · · · · · · · · · · · ·			
Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances Other (Explain): TOTAL Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Total Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Total Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Total Total Cash & Trade Discounts Total Advances Reimbursements; Rtrns & Allowances O407 Gambling Prizes & Cash Pay-Outs O410 Qualified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations O412 Artistic/Cultural Activities O416 Other (Explain): Total		0401				
Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1099 TOTAL Line 9 - Manufacturing I.D. Amount Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries 1007 Advances Reimbursements; Rtrns & Allowances 0407 Gambling Prizes & Cash Pay-Outs 0410 Qualified Initiation Fees; Dues; Contributions Received 1 Interest on Certain Invest/Loan Obligations 0412 Artistic/Cultural Activities 0416 Other (Explain): 1049 TOTAL		0402	Cash & Trade Discounts			-
Advances Reimbursements; Rtrns & Allowances 0407 Other (Explain): 1099 TOTAL Line 9 - Manufacturing I.D. Amount Bad Debts 0701 Cash & Trade Discounts 0702 Freight on Out-of-State Deliveries 0703 Advances Reimbursements; Rtrns & Allowances 0407 Gambling Prizes & Cash Pay-Outs 0410 Qualified Initiation Fees; Dues; 0411 Interest on Certain Invest/Loan Obligations 0412 Artistic/Cultural Activities 0416 Other (Explain): 0499		0404	Apportionment (Interstate & Foreign Sales)			-
Other (Explain): TOTAL Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries 1099 Gambling Prizes & Cash Pay-Outs Qualified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations 0410 Qualified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations 0412 Artistic/Cultural Activities 0416 Other (Explain): TOTAL		0407				*
Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries I.D. Amount Out-of-State Deliveries Outlified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations Out-of-State Deliveries Outlified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations Outlies Out			·			* * *
Line 9 - Manufacturing I.D. Amount Bad Debts 0701 Interest on Certain Invest/Loan Obligations 0412 Cash & Trade Discounts 0702 Artistic/Cultural Activities 0416 Other (Explain): 0499 TOTAL			Qualified Initiation Fees: Dues:	<u> </u>	TOTAL	T
Bad Debts 0701 Artistic/Cultural Activities 0416 Cash & Trade Discounts 0702 Other (Explain): 0499 TOTAL				. Amount	I.D.	Line 9 - Manufacturing
Cash & Trade Discounts 0702 Other (Explain): 0499 Freight on Out-of-State Deliveries 0703 TOTAL				1	0701	Bad Debts
Freight on Out-of-State Deliveries 0703				2	0702	Cash & Trade Discounts
Advances Reimbursements: Rtrns & Allowances 0707				3	0703	Freight on Out-of-State Deliveries
Auvanoes Nembursements, Nuns & Allewanes 0/0/		JIAL _	IC	7	0707	Advances Reimbursements; Rtrns & Allowances
Other (Explain): 0799				9	0799	

TOTAL

Not all deductions are allowable from both Retailing (B&O) and Retail Sales Tax.

Line 16 - Service & Other Activities (\$1 million or greater in prior year)	I.D.	Amount
Bad Debts	10601	
Cash & Trade Discounts	10602	
Apportionment (Interstate & Foreign Sales)	10604	
Advances Reimbursements; Rtrns & Allowances	10607	
Qualified Initiation Fees; Dues; Contributions Received	10611	
Interest on Certain Invest/Loan Obligations	10612	
Artistic/Cultural Activities	10616	
Other (Explain):	10699	
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Line 17 - Gambling Contests of Chance (\$50,000 a year or greater)	I.D.	Amount	
Gambling Prizes & Cash Pay-Outs	19210		
Other (Explain):	19299		
Т	OTAL		

Line 18 - For Profit Hospitals; Scientific R&D	I.D.	Amount
Bad Debts	13501	
Cash & Trade Discounts	13502	
Apportionment (Interstate & Foreign Sales)	13504	
Advances Reimbursements; Rtrns & Allowances	13507	
Qualified Initiation Fees; Dues; Contributions Received	13511	
Other (Explain):	13599	
	TOTAL	

Line 19 - Retailing of Interstate Transport	I.D.	Amount
Bad Debts	1901	
Cash & Trade Discounts	1902	
Interstate & Foreign Sales	1904	
Advances Reimbursements; Rtrns & Allowances	1907	
Consignment Sales	1915	
Other (Explain):	1999	
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Line 20 - Retailing (B&O)	I.D.	Amount
Bad Debts	0201	
Cash & Trade Discounts	0202	
Interstate & Foreign Sales	0204	
Motor Vehicle Fuel Tax	0205	
Advances Reimbursements; Rtrns & 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	
Compliant Carryout Bag Charge	02103	
Dairy and Seafood Mfd Products (see below)*	02118	
Other (Explain):	0299	
*Local sales for transport out-of-state	ΙΔΤΩΙ	

♦ Additional Information ♦ The easiest way to file your return is to use our free electronic filing service at dor.wa.gov.

Penalties:

- 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:

Interest will accrue daily from the 1st day of the month following the statutory due date
of the return until the return is paid in full.

Telephone Assistance

 If you did not have business activity call 360-705-6705. At the greeting, follow the instructions given to file a no business return. Do not mail a paper return back to the Department.

For tax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

Line 29 - 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	
Trade-in Allowance	0124	
Newspapers	0125	
Tribal Exempt Sales with Delivery in Indian Country	0128	
Sales of Feed to Fish Farmers	0129	
Taxable Amount for Tax Paid at Source	0130	
Returns & Allowances	0131	
Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays	0132	
Purebred Livestock for Breeding	0135	
Tax Deferral/Investment Certificate No	0136	
Sale of Manufacturing Mach/Equip; Install Labor	0156	
Retail Sales Tax Exempt Purchases by Farmers	0159	
Direct Pay Permits	0170	
Retail Sales Tax Reported on SER	0179	
In-State Sales of Motor Vehicles, etc. to Nonresidents	01108	
Feminine Hygiene Products	01111	
Sales & Leases of New/Used Clean Alternative Fuel (Addendum Required)	01114	
Sales of Zero Emission Buses, Batteries, Fuel Cells and Infrastructure for Electric Vehicles	01115	
Sales of Qualified Ride-sharing Vehicles	01126	
Tribal Fishing, Hunting, and Gathering	01130	
Other (Explain):	0199	
Т	OTAL	

Line 38 - Refuse Collection	I.D.	Amount
Bad Debts	6401	
Sales to U.S. Government	6418	
Sales to Other Refuse/Solid Waste Collectors	6445	
Other (Explain):	6499	
	TOTAL	

Line 39 - Petroleum Tax	I.D.	Amount
Petroleum Products Exported Out of State	5746	
Other (Explain):	5799	
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Line 40 - Hazardous Substance Tax by Value	I.D.	Amount	
Other (Explain):	6599		
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Line 43 - Heavy Equipment Rental Tax	I.D.	Amount
Bad Debts	111101	
Cash & Trade Discounts	111102	
Interstate & Foreign Sales	111104	
Tribal Exempt Sales with Delivery in Indian Country	111128	
Rentals from Out-of-state Dealers	1111120	
Rentals to Government	1111121	
Other (Explain):	111199	
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