### August 2023

### **Combined Excise Tax Return Deduction Detail**

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- If you have deductions, return pages 3 and 4. If you do not have deductions, do not return pages 3 and 4.
- 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.

Radio/TV Advertising 1109							
Cash & Trade Discounts   1602   Cash & Trade Discounts   1602   Cash & Trade Discounts   1602   Cash & Trade Discounts   1603   Cash & Trade Discounts   1603   Cash & Trade Discounts   1604   Cash & Trade Discounts   1605   Cash & Trade Discounts   1605	Line 1 - Extracting, Extracting for Hire	I.D.	Amount		Line 10 - Royalties	I.D.	Amount
Ditro (Explain):   1000   10	Bad Debts	1601			Bad Debts	8001	
Cash & Trade Discounts	Cash & Trade Discounts	1602			Cash & Trade Discounts	8002	
Line 2 - Slaughter, Break Processing	Other (Explain):	1699			Advances Reimbursements; Rtrns & Allowances	8007	
Line 2 - Staughter, Break Processing	то	OTAL			Other (Explain):	8099	
Line 11 - Wholesaling	Line 2 - Slaughter, Break Processing	I.D.	Amount		Т	OTAL	
Bad Debts   0.001					Line 11 - Wholesaling	I.D.	Amount
Interstate & Foreign Sales   0.304							
Interstate & Foreign Sales   0.304	Other (Explain):	3099			Cash & Trade Discounts	0302	
Line 3 - Internation   Line 2 - Manuel	TO	OTAL		ΤĪ	Interstate & Foreign Sales	0304	
Casula Sales, Accommodation Sales   Usub   Casula Sales (Accommodation Sales   Usub   Casula Sales (Usub   Usub   Usu		_			Motor Vehicle Fuel Tax	0305	
Cash & Trade Discounts   2802			Amount		Casual Sales; Accommodation Sales	0306	
Description   2899   10.0				+	Advances Reimbursements; Rtrns & Allowances	0307	
Daily Fruil/Neg. & Seafood Mid Products (see below)   Dofer (see	Cash & Trade Discounts	_					
Line 4 - Travel Agent/Tour (\$250k or less)   L.D.   Amount   2701   Cash & Trade Discounts   2701   Cash & Trade Discounts   2702   Cash & Trade Discounts   2709   Cash & Trade Discounts   2709   Cash & Trade Discounts   2700   Cash & Trade Discounts   1101   Cash & Trade Discounts   1102   Cash & Trade Discounts   1103   Cash & Trade Discounts   1104   Cash & Trade Discounts   1109   Cash & Trade Discounts   1001   Cash & Trade Discounts				<del></del>			
Line 4 - Travel Agent/Tour (\$250k or less)	To	OTAL _					
Sad Debts	Line 4 Travel Agent/Tour (\$250k or less)	I D	Amount			-	
Cash & Trade Discounts			Amount		Other (Explain):	0399	
Cither (Explain):   2799   TOTAL   Eline 5 - Travel Agent/Tour (over \$250k)   L.D.   Amount   Bad Debts   1102   Line 5 - Travel Agent/Tour (over \$250k)   L.D.   Amount   Cash & Trade Discounts   1102   Line 5 - Travel Agent/Tour (over \$250k)   L.D.   Amount   Cash & Trade Discounts   1102   Line 5 - Travel Agent/Tour (over \$250k)   L.D.   Amount   Cash & Trade Discounts   1104   Line 5 - Travel Agent/Tour (over \$250k)   L.D.   Amount   Line 6 - Insurance Producers; Title Insurance				+	*Local sales for transport out-of-state TC	DTAL	
Bad Debts				+	Line 12 Warehousing: Padio & TV	I a I	Amount
Line 5 - Travel Agent/Tour (over \$256k)   I.D.		_		+		_	Amount
Interstate & Foreign Sales	TV	JIAL _					
Advances Reimbursements; Rtrns & Allowances   107	Line 5 - Travel Agent/Tour (over \$250k)	I.D.	Amount			_	
Cash & Trade Discounts   2509   Cher (Explain):   1199   Cher (Explai	Bad Debts	25001			-		
Cher (Explain):   25099     Cher (Explain):   11199     Cher (Explain):   11199     Cher (Explain):	Cash & Trade Discounts	25002				-	
TOTAL   TOTA	Other (Explain):	25099			· ·	-	
Line 6 - Insurance Producers; Title Insurance	TO	OTAL					
Bad Debts	Line 6 - Insurance Producers: Title Insurance	I.D.	Amount				A
Comparison   Com	·						Amount
TOTAL   Advances Reimbursements; Rtrns & Allowances   S507		_				_	
Advances Reimbursements; Rtrns & Allowances   1.D.	, , ,			1			
Cash & Trade Discounts							
Line 14 - Cleanup of Radioactive Waste   Line 15 - Service & Other (Explain):   Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year)		-	Amount				
Freight on Out-of-State Deliveries 2103   Bad Debts 8301   Interstate & Foreign Sales (Use for Prescription Drug 2104   Warehousing Only.)   Advances Reimbursements; Rtrns & Allowances 2107   Other (Explain):					10	JIAL	
Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only.)   2104   Cash & Trade Discounts   8302   Interstate & Foreign Sales   8304   Cash & Trade Discounts   8302   Interstate & Foreign Sales   8304   Cash & Trade Discounts   8302   Interstate & Foreign Sales   8304   Cash & Trade Discounts   8307   Cash & Trade Discounts   8309   Cash & Trade Discounts   8300					Line 14 - Cleanup of Radioactive Waste	I.D.	Amount
Interstate & Foreign Sales   8304		2103			Bad Debts	8301	
Interstate & Foreign Sales   8304	Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only.)	2104			Cash & Trade Discounts	8302	
TOTAL  Line 8 - Processing for Hire; Printing & Publish I.D. Amount  Bad Debts 1001 Cash & Trade Discounts 1002 Freight on Out-of-State Deliveries 1003 Interstate & Foreign Sales 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain):  TOTAL  Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year)  Bad Debts 0401 Cash & Trade Discounts 0402 Apportionment (Interstate & Foreign Sales) 0404 Advances Reimbursements; Rtrns & Allowances 0407 Cash & Trade Discounts 0410 Cash	Advances Reimbursements; Rtrns & Allowances	2107			Interstate & Foreign Sales	8304	
Line 8 - Processing for Hire; Printing & Publish I.D. Amount  Bad Debts 1001 Cash & Trade Discounts 1002 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 1004 Cash & Trade Discounts 1004 Cash & Trade Discounts 1007	Other (Explain):	2199			Advances Reimbursements; Rtrns & Allowances	8307	
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 9 - Manufacturing Bad Debts  Other (Sambling Contests of Chance (less than \$50,000 a year)  I.D. Amount  Line 4 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year)  I.D. Cash & Trade Discounts  Other (Explain):  Line 9 - Manufacturing I.D. Amount  Cash & Trade Discounts  Interest on Certain Invest/Loan Obligations  Other (Explain):  TOTAL  Other (Explain):  Other (Explain):  TOTAL  Other (Explain):  TOTAL	TC	OTAL			Other (Explain):	8399	
Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances TOTAL  Line 9 - Manufacturing Bad Debts  Advances Reimbursements; Rtrns & O701 Cash & Trade Discounts  TOTAL  Line 9 - Manufacturing Bad Debts  Advances Reimbursements; Rtrns & O702 Cash & Trade Discounts Advances Reimbursements; Rtrns & O703 Advances Reimbursements; Rtrns & Allowances O701 Cash & Trade Discounts Advances Reimbursements; Rtrns & Allowances O701 Cash & Trade Discounts O702 Chier (Explain):  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 O402 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 Other (Explain):  TOTAL  Other (Explain):  TOTAL	Line O. Duranasian familiara Duintina O Dublich	-	Amazint		T	OTAL	
Cash & Trade Discounts 1002 Freight on Out-of-State Deliveries 1003 Interstate & Foreign Sales 1004 Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain):  TOTAL  Line 9 - Manufacturing Bad Debts 10701 Cash & Trade Discounts 10702  Amount  Line 9 - Manufacturing Bad Debts 10701 Cash & Trade Discounts 10702  Freight on Out-of-State Deliveries Advances Reimbursements; Rtrns & Allowances 10702  Advances Reimbursements; Rtrns & Allowances 10701 Cash & Trade Discounts 10702  Amount  Contests of Chance (less than \$50,000 a year)  Bad Debts Cash & Trade Discounts 10402  Advances Reimbursements; Rtrns & Allowances 10407  Gambling Prizes & Cash Pay-Outs Qualified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations 10412  Artistic/Cultural Activities 10416 Other (Explain): 1041  TOTAL  TOTAL  TOTAL			Amount		Line 15 - Service & Other Activities and/or Gambling	I I	_
Freight on Out-of-State Deliveries Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances Other (Explain):  TOTAL  Line 9 - Manufacturing Bad Debts  I.D. Amount Bad Debts  Other (Explain):  Line 9 - Manufacturing Bad Debts  Oron  Advances Reimbursements; Rtrns & Allowances Oron  Cash & Trade Discounts  Other (Explain):  Other (Explain):  Other (Explain):  Other (Explain):  Interest on Certain Invest/Loan Obligations Other (Explain):		_				I.D.	Amount
Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances Other (Explain):  TOTAL  Line 9 - Manufacturing Bad Debts Cash & Trade Discounts  Total  Interest on Certain Invest/Loan Obligations Other (Explain):  Other (Explain):  Cash & Trade Discounts  Other (Explain):  Other (Explain):  Cash & Trade Discounts  Other (Explain):  Other (Expla					Bad Debts	0401	
Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1099  TOTAL  Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements; Rtrns & Allowances 10407 Advances Reimbursements; Rtrns & Allowances 10407 Gambling Prizes & Cash Pay-Outs 10410 Qualified Initiation Fees; Dues; Contributions Received 10411 Interest on Certain Invest/Loan Obligations 10412 Artistic/Cultural Activities 10416 Other (Explain): 10499 TOTAL		_			Cash & Trade Discounts	0402	
Other (Explain):  TOTAL  Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries 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  Advances Reimbursements; Rtrns & Allowances O407  Gambling Prizes & Cash Pay-Outs O410  Outlified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations O412  Other (Explain):  TOTAL	-			+	Apportionment (Interstate & Foreign Sales)	0404	
TOTAL  Line 9 - Manufacturing  Bad Debts  Cash & Trade Discounts  Freight on Out-of-State Deliveries  Advances Reimbursements; Rtrns & Allowances  TOTAL  Gambling Prizes & Cash Pay-Outs  Qualified Initiation Fees; Dues; Contributions Received  Interest on Certain Invest/Loan Obligations  0412  Artistic/Cultural Activities  Other (Explain):  TOTAL	-			+	Advances Reimbursements; Rtrns & Allowances	0407	
Line 9 - Manufacturing  Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements; Rtrns & Allowances  Other (Explain):					Gambling Prizes & Cash Pay-Outs	0410	
Line 9 - Manufacturing  Bad Debts  Cash & Trade Discounts  Freight on Out-of-State Deliveries  Advances Reimbursements; Rtrns & Allowances  OTO1  Interest on Certain Invest/Loan Obligations  O412  Artistic/Cultural Activities  Other (Explain):  Other (Explain):  TOTAL		JIAL L			Qualified Initiation Fees; Dues;	0411	
Bad Debts 0701 Artistic/Cultural Activities 0416 Other (Explain): TOTAL Artistic/Sultural Activities 0416 Other (Explain): TOTAL	Line 9 - Manufacturing	I.D.	Amount				
Cash & Trade Discounts 0702 Other (Explain): 0499 Freight on Out-of-State Deliveries 0703 Advances Reimbursements; Rtrns & Allowances 0707	Bad Debts	0701				_	
Freight on Out-of-State Deliveries 0703 Advances Reimbursements; Rtrns & Allowances 0707 TOTAL	Cash & Trade Discounts	0702				-	
Advances Reimbursements; Rtrns & Allowances 0707	Freight on Out-of-State Deliveries	0703					
Other (Explain): 0799		0707			I'	OTAL	
	Advances Reimbursements; Rtrns & Allowances	0707					

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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	
	TOTAL	

Line 17 - Gambling Contests of Chance (\$50,000 a year or greater)	I.D.	Amount	
Gambling Prizes & Cash Pay-Outs	19210		
Other (Explain):	19299		
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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	
	TOTAL	

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	OTAL	

# ♦ 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	
1	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	
1	OTAL	

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