June 2024

Combined Excise Tax Return Deduction Detail

06 24

• 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.

Line 1 - Estracting, Extracting for Hire LD. Amount Cach & Taide Discounts 1002				► Account ID		
Cash & Trade Discounts 1002 Diver (Esplain) 1699 Diver (Esplain) 1699 Diver (Esplain) 1699 Diver (Esplain) 1004 Diver (Esplain) 1004 Diver (Esplain) 1004 Diver (Esplain) 1005 Diver (Esplain	Line 1 - Extracting, Extracting for Hire	I.D.	Amount	Line 10 - Royalties	I.D.	Amount
Other (Explain) 1999	Bad Debts	1601		Bad Debts	8001	
Ciber (Explain) Sobo Ciber (Explain) Ciber (Explain) Sobo Ciber (Explain) Sobo Ciber (Explain) Sobo Ciber (Explain) Ciber (Explain	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	T	OTAL		Other (Explain):	8099	
Bad Debts	Line 2 - Slaughter, Break Processing	I.D.	Amount	T	DTAL	
Bad Debts				Line 11 - Wholesaling	I.D.	Amount
Interstate & Foreign Sales	Cash & Trade Discounts	3002		4 <u> </u>	0301	
Line 3 - Intt Charter Freight Brokers	Other (Explain):	3099		Cash & Trade Discounts	0302	
Line 3 - Instrance Producers 1.0. 2000	T	OTAL		Interstate & Foreign Sales	0304	
Bad Debts				Motor Vehicle Fuel Tax	0305	
Cash & Trade Discounts	=		Amount	Casual Sales; Accommodation Sales	0306	
Diter (Explain): 2899				Advances Reimbursements; Rtrns & Allowances	0307	
Dilber (Explain):		_		No Local Activity	0308	
Daily Products Used in Mig of Daily Products 0.375 0.389 0.268 h 3 Trade Discounts 2701 0.276 0.	, , ,			Dairy, Fruit/Veg, & Seafood Mfd Products	0367	
Cithe of Larval Agent/Tour (\$250k or loss) LD. Amount	10	JIAL _				
Bad Debts	Line 4 - Travel Agent/Tour (\$250k or less)	I.D.	Amount		_	
Cash & Trade Discounts 2702					_	
Line 5 - Travel Agent/Tour (over \$250k) LiD. Amount	Cash & Trade Discounts	2702		*Local sales for transport out-of-state	JIAL L	
Line 5 - Travel Agent/Tour (over \$250k) L.D. Amount	Other (Explain):	2799		Line 12 - Warehousing; Radio & TV	I.D.	Amount
Cash & Trade Discounts		_			_	
Interstate & Foreign Sales	<u> </u>			Cash & Trade Discounts	1102	
Advances Reimbursements; Rtrns & Allowances 1107			Amount	Interstate & Foreign Sales	1104	
Radio/TV Advertising				<u> </u>	1107	
Differ (Explain): 25099					1109	
Line 6 - Insurance Producers; Title Insurance I.D. Amount	- (1 /			Other (Explain):	1199	
Bad Debts	Te	OTAL		」	OTAL	
Bad Debts	Line 6 - Insurance Producers; Title Insurance	I.D.	Amount	Line 13 Public/Nonprofit Hospitals: Qual Food	<u> </u>	Amount
Cash & Trade Discounts 5502	Bad Debts	1401				Amount
Line 7 - Prescription Drug Warehousing I.D. Amount Bad Debts 2101 Cash & Trade Discounts 2102 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 8 - Processing for Hire; Printing & Publish I D. Cash & Trade Discounts TOTAL Line 9 - Manufacturing Bad Debts TOTAL Line 9 - Manufacturing Bad Debts Cash & Trade Discounts TOTAL Advances Reimbursements; Rtrns & Allowances TOTAL Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) Line 3 - Manufacturing Line 9 - Manufacturing Bad Debts Cash & Trade Discounts TOTAL Line 9 - Manufacturing Advances Reimbursements; Rtrns & Allowances TOTAL Advances Reimbursements; R	Other (Explain):	1499			_	
Other (Explain): 5599	To	OTAL				
Cash & Trade Discounts					_	
Cash & Trade Discounts 2102			Amount			
Freight on Out-of-State Deliveries 2103 Interstate & Foreign Sales (Use for Prescription Drug 2104 Warehousing Only). Advances Reimbursements; Rtrns & Allowances 2107 Other (Explain): 2199 TOTAL Interstate & Foreign Sales Allowances 3307 Other (Explain): 8399 TOTAL Interstate & Foreign Sales Allowances 3307 Other (Explain): 8399 TOTAL Interstate & Foreign Sales Allowances 3307 Other (Explain): 8399 TOTAL Interstate & Foreign Sales Allowances 3307 Other (Explain): 8399 TOTAL Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): TOTAL Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): TOTAL Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): TOTAL Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): TOTAL Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): TOTAL Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): TOTAL Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): Double of Cash & Trade Discounts Allowances 3307 Other (Explain): Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances 3307 Other (Explain): Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances				٠		
Interstate & Foreign Sales (Use for Prescription Drug 2104				·		Amount
Interstate & Foreign Sales 3304		— —		1	_	
Advances Reimbursements; Rtrns & Allowances 8307	Warehousing Only.)					
Content of Cash & Frozensing for Hire; Printing & Publish I.D. Amount	Advances Reimbursements; Rtrns & Allowances			-	_	
Line 8 - Processing for Hire; Printing & Publish I.D. Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances IO70 IOther (Explain): Line 9 - Manufacturing Bad Debts Cash & Trade Discounts IDD. Amount TOTAL Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Amount Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances O701 Cash & Trade Discounts Advances Reimbursements; Rtrns & Allowances O701 Cash & Trade Discounts O7	· · · · ·	_				
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 TOTAL Line 9 - Manufacturing Bad Debts Cash & Trade Discounts I.D. Amount Cash & Trade Discounts Advances Reimbursements; Rtrns & Allowances Other (Explain): TOTAL Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Advances Reimbursements; Rtrns & Allowances Other (Explain): Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Amount Cambling Prizes & Cash Pay-Outs Contributions Received Interest on Certain Invest/Loan Obligations Other (Explain): Other (Explain): Other (Explain): Other (Explain): TOTAL Advances Reimbursements; Rtrns & Allowances Other (Explain): TOTAL TOTAL Other (Explain): TOTAL	Te	OTAL				
Bad Debts 1001	Line 8 - Processing for Hire; Printing & Publish	I.D.	Amount] ''	DIAL	
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 Cash & Trade Discounts (Interstate & Foreign Sales) 0401 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 Advances Reimbursements; Rtrns & Allowances 0407 TOTAL Advances Reimbursements 0416 Other (Explain): 0499 TOTAL		1001			LD	Amount
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 1040 Cash & Trade Discounts 1040 Interest on Certain Invest/Loan Obligations 0412 Artistic/Cultural Activities 0416 Other (Explain): 0499 Advances Reimbursements; Rtrns & Allowances 0407 Other (Explain): 0410 Cash & Trade Discounts 0410 Cash & Trade Disc	Cash & Trade Discounts	1002		1		Amount
Interstate & Foreign Sales Advances Reimbursements; Rtrns & Allowances Other (Explain): TOTAL Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements; Rtrns & Allowances Other (Explain): Apportionment (Interstate & Foreign Sales) Advances Reimbursements; Rtrns & Allowances Other (Explain): Advances Reimbursements; Rtrns & Allowances Other (Interstate & Foreign Sales) Oth	Freight on Out-of-State Deliveries	1003			-	
Advances Reimbursements; Rtrns & Allowances 1007 Other (Explain): 1099 Line 9 - Manufacturing I.D. Amount Bad Debts Cash & Trade Discounts 0702 Freight on Out-of-State Deliveries Advances Reimbursements; Rtrns & Allowances 0416 Other (Explain): 1099 Advances Reimbursements; Rtrns & Allowances 0407 Qualified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations 0412 Artistic/Cultural Activities 0416 Other (Explain): 0499 TOTAL	-	1004			_	
Other (Explain): TOTAL Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements; Rtrns & Allowances 1099 J.D. Amount Interest on Certain Invest/Loan Obligations O411 Artistic/Cultrural Activities O411 Artistic/Cultrural Activities O416 Other (Explain): TOTAL Advances Reimbursements; Rtrns & Allowances O407 Gambling Prizes & Cash Pay-Outs O410 Qualified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations O411 Artistic/Cultrural Activities O416 Other (Explain): TOTAL	-				_	
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 O410 Qualified Initiation Fees; Dues; Contributions Received Interest on Certain Invest/Loan Obligations O412 Artistic/Cultrural Activities O416 Other (Explain): TOTAL	· · · · · · · · · · · · · · · · · · ·	1099		· · · · · · · · · · · · · · · · · · ·	_	
Line 9 - Manufacturing Bad Debts Cash & Trade Discounts Freight on Out-of-State Deliveries Advances Reimbursements; Rtrns & Allowances O411 Interest on Certain Invest/Loan Obligations O412 Artistic/Cultural Activities O416 Other (Explain): O499 TOTAL	· · · · ·			· · · · · · · · · · · · · · · · · · ·	0410	
Bad Debts 0701 Artistic/Cultural Activities 0412 Artistic/Cultural Activities 0416 Other (Explain): TOTAL				Contributions Received	0411	
Cash & Trade Discounts 0702 Freight on Out-of-State Deliveries 0703 Advances Reimbursements; Rtrns & Allowances 0707			Amount	Interest on Certain Invest/Loan Obligations	0412	
Freight on Out-of-State Deliveries 0703 Advances Reimbursements; Rtrns & Allowances 0707	Dau Depts			Artistic/Cultural Activities	0416	
Advances Reimbursements; Rtrns & Allowances 0707	0 1 0 7 1 0					
		_		Other (Explain):	0499	
	Freight on Out-of-State Deliveries	0703			-	

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 T	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	
7	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	

Line 39 - Petroleum Tax	I.D.	Amount	
Petroleum Products Exported Out of State	5746		
Other (Explain):	5799		
Т			

Line 40 - Hazardous Substance Tax by Value	I.D.	Amount	
Other (Explain):	6599		
TC			

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	
Т	OTAL	

Internet/Fax (7/1/24) Page 4