



Enhanced Food Fish Excise Tax Addendum

Tax Rates Effective January 1, 2018

| |
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| Period |
| |

| |
|------|
| Year |
| |

▶ Use Black Ink and Attach Original Form to your Excise Tax Return.

Name _____

Account ID

| | | | | | | | | | |
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Check this box if no enhanced food fish purchases, first possession, or fishing activity.
(This addendum must be filed even if no tax is due.)

Note: Instructions for completing the Enhanced Food Fish Excise Tax Addendum are on page two.

| Line No. | Species | Code No. | Gross Amount | Rate | = | Tax Due | | | | | | | | | | | | | | | | | | | | |
|----------|-------------------------------------|----------|--|------|---|---------|--|--|--|--|--|--|--|---------|---|--|--|--|--|--|--|--|--|--|--|--|
| 1. | Chinook Fish or Eggs (Ocean Waters) | 201 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0669 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 2. | Chinook Fish or Eggs (Puget Sound) | 202 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0562 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 3. | Coho Fish or Eggs (Ocean Waters) | 203 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0669 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 4. | Coho Fish or Eggs (Puget Sound) | 204 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0562 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 5. | Chum Fish or Eggs (Ocean Waters) | 205 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0669 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 7. | Pink Fish or Eggs | 208 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0337 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 8. | Sockeye Fish or Eggs | 210 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0337 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 9. | Other Food Fish or Eggs | 215 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0225 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 10. | Shellfish | 220 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0225 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 11. | Sea Urchin | 221 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0225 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 12. | Sea Cucumber | 222 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0225 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 13. | Oysters | 225 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0009 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 14. | Anadromous Game Fish (Ocean Waters) | 227 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0669 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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| 15. | Anadromous Game Fish (Puget Sound) | 228 | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | | x .0562 | = | <table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> | | | | | | | | | | |
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Tax Due

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|


 (Transfer to line 22 in the Totals section)

Credit for Tax Paid on Enhanced Food Fish to Other Legal Taxing Authorities

| Line No. | State, Tribal, or Federal Taxing Authority Paid | Species | Credit I.D. | Gross Amount | | Rate | = | Credit |
|--|---|-------------------------------------|-------------|----------------------|---|----------------------|---|----------------------|
| 16. | <input type="text"/> | Sea Urchin | 700 | <input type="text"/> | x | <input type="text"/> | = | <input type="text"/> |
| 17. | <input type="text"/> | Sea Cucumber | 705 | <input type="text"/> | x | <input type="text"/> | = | <input type="text"/> |
| 18. | <input type="text"/> | Anadromous Game Fish (Ocean Waters) | 709 | <input type="text"/> | x | <input type="text"/> | = | <input type="text"/> |
| 19. | <input type="text"/> | Anadromous Game Fish (Puget Waters) | 710 | <input type="text"/> | x | <input type="text"/> | = | <input type="text"/> |
| 20. | <input type="text"/> | <input type="text"/> | 715 | <input type="text"/> | x | <input type="text"/> | = | <input type="text"/> |
| 21. | <input type="text"/> | <input type="text"/> | 715 | <input type="text"/> | x | <input type="text"/> | = | <input type="text"/> |
| Total Credit not to exceed Tax Due (Transfer to line 23 in the Totals section) | | | | | | | | <input type="text"/> |

For Fish Tax assistance, call 360-705-6215.

Attach this form to your excise tax return and mail to:

 State of Washington
Department of Revenue
PO Box 47464
Olympia, WA 98504-7464

| | | Totals |
|-----|---|----------------------|
| 22. | Tax Due | <input type="text"/> |
| 23. | Credits | <input type="text"/> |
| 24. | Total Enhanced Food Fish Tax Amount Owed <i>(Subtract line 23 from line 22)</i> | <input type="text"/> |

Add all Addendum totals and transfer the amount to the Total All Addendums line on your tax returns.

Instructions

Calculating the Tax

The gross amount is the amount of the enhanced food fish at the point of landing.

The tax due is the result of multiplying the gross amount by the tax rate.

Credits

RCW 82.27.040 allows a credit for taxes paid to other legal taxing authorities. These other taxing authorities could include states other than Washington, the United States government, another country, or tribal authority. To qualify for the credit, the owner of the enhanced food fish must have documentation showing a tax was paid in another jurisdiction.

If the species of enhanced food fish for which you are claiming a credit is Sea Urchin, Sea Cucumber, or Anadromous Game Fish, select the appropriate line from lines 16-19. For all other species, complete lines 20 and/or 21. Enter the name of the taxing authority or if tribal, please name the tribe. Then, enter the species of enhanced food fish (if not already preprinted) and the gross amount.

Specify the other taxing authority's tax rate in the box provided. If the tax rate paid to another taxing authority is higher than assessed by Washington, enter the Washington rate.

Multiply the gross amount by the rate and enter the credit.