

State Business and Occupation Taxes for Timber Products and Wood Products

Tax rates effective January - June 2023
For July - December 2023 use page 2

Period

A

Year

2023

- ▶ Use black ink and attach to your excise tax return.
- ▶ Instructions for completing this form are on page 3.

Name _____

Account ID

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I. State Business and Occupation (B&O) Tax

Processing for Hire Timber Products or Wood Products [300]

Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
1. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X 0.02904	<input type="text"/>

Manufacturing of Timber Products or Wood Products [302]

Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
2. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X 0.02904	<input type="text"/>

Wholesaling of Timber Products or Wood Products [303]

Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
3. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X 0.02904	<input type="text"/>

Extracting Timber, Extracting for Hire Timber [301]

Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
4. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X 0.02904	<input type="text"/>

Sales of Standing Timber [304]

Gross Amount	Deductions	Taxable Amount	Rate	Tax Due
5. <input type="text"/>	- <input type="text"/>	= <input type="text"/>	X 0.02904	<input type="text"/>

6. Total Tax Due

(Add tax due, lines 1-5)

<input type="text"/>	<input type="text"/>
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II. State Business and Occupation (B&O) Tax Deductions

Processing for Hire Timber Products or Wood Products (for line 1)

	I.D.	Amount
Bad Debts	[30001]	<input type="text"/>
Cash & Trade Discounts	[30002]	<input type="text"/>
Freight on Out of State Deliveries	[30003]	<input type="text"/>
Advances Reimbursements; Returns & Allowances	[30007]	<input type="text"/>
Other (explain below):	[30099]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

Wholesaling of Timber or Wood Products (continued for line 3)

Cash & Trade Discounts	[30302]	<input type="text"/>
Interstate & Foreign Sales	[30304]	<input type="text"/>
Casual Sales; Accommodation Sales	[30306]	<input type="text"/>
Advances Reimbursements; Returns & Allowances	[30307]	<input type="text"/>
Small Harvester	[30368]	<input type="text"/>
Other (explain below):	[30399]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

Manufacturing of Timber Products or Wood Products (for line 2)

	I.D.	Amount
Bad Debts	[30201]	<input type="text"/>
Cash & Trade Discounts	[30202]	<input type="text"/>
Freight on Out of State Deliveries	[30203]	<input type="text"/>
Advances Reimbursements; Returns & Allowances	[30207]	<input type="text"/>
Small Harvester	[30268]	<input type="text"/>
Other (explain below):	[30299]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

Extracting Timber, Extracting for Hire Timber (for line 4)

	I.D.	Amount
Bad Debts	[30101]	<input type="text"/>
Cash & Trade Discounts	[30102]	<input type="text"/>
Small Harvester	[30168]	<input type="text"/>
Other (explain below):	[30199]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

Sales of Standing Timber (for line 5)

	I.D.	Amount
Bad Debts	[30401]	<input type="text"/>
Cash & Trade Discounts	[30402]	<input type="text"/>
Other (explain below):	[30499]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

Wholesaling of Timber or Wood Products (for line 3)

	I.D.	Amount
Bad Debts	[30301]	<input type="text"/>

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I. State Business and Occupation (B&O) Tax

Processing for Hire Timber Products or Wood Products [3007]

	Gross Amount		Deductions		Taxable Amount		Rate	Tax Due
1.	<input style="width: 90%;" type="text"/>	-	<input style="width: 90%;" type="text"/>	=	<input style="width: 90%;" type="text"/>		X .003424	<input style="width: 90%;" type="text"/>

Manufacturing of Timber Products or Wood Products [3027]

	Gross Amount		Deductions		Taxable Amount		Rate	Tax Due
2.	<input style="width: 90%;" type="text"/>	-	<input style="width: 90%;" type="text"/>	=	<input style="width: 90%;" type="text"/>		X .003424	<input style="width: 90%;" type="text"/>

Wholesaling of Timber Products or Wood Products [3037]

	Gross Amount		Deductions		Taxable Amount		Rate	Tax Due
3.	<input style="width: 90%;" type="text"/>	-	<input style="width: 90%;" type="text"/>	=	<input style="width: 90%;" type="text"/>		X .003424	<input style="width: 90%;" type="text"/>

Extracting Timber, Extracting for Hire Timber [3017]

	Gross Amount		Deductions		Taxable Amount		Rate	Tax Due
4.	<input style="width: 90%;" type="text"/>	-	<input style="width: 90%;" type="text"/>	=	<input style="width: 90%;" type="text"/>		X .003424	<input style="width: 90%;" type="text"/>

Sales of Standing Timber [3047]

	Gross Amount		Deductions		Taxable Amount		Rate	Tax Due
5.	<input style="width: 90%;" type="text"/>	-	<input style="width: 90%;" type="text"/>	=	<input style="width: 90%;" type="text"/>		X .003424	<input style="width: 90%;" type="text"/>

6. Total Tax Due

(Add tax due, lines 1-5)

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II. State Business and Occupation (B&O) Tax Deductions

Processing for Hire Timber Products or Wood Products (for line 1)

	I.D.	Amount	
Bad Debts	[300701]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Cash & Trade Discounts	[300702]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Freight on Out of State Deliveries	[300703]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Advances Reimbursements; Returns & Allowances	[300707]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Other (explain below):	[300799]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
		Total	<input style="width: 10%;" type="text"/>

Wholesaling of Timber or Wood Products (continued for line 3)

Cash & Trade Discounts	[303702]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Interstate & Foreign Sales	[303704]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Casual Sales; Accommodation Sales	[303706]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Advances Reimbursements; Returns & Allowances	[303707]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Small Harvester	[303768]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Other (explain below):	[303799]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
		Total	<input style="width: 10%;" type="text"/>

Manufacturing of Timber Products or Wood Products (for line 2)

	I.D.	Amount	
Bad Debts	[302701]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Cash & Trade Discounts	[302702]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Freight on Out of State Deliveries	[302703]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Advances Reimbursements; Returns & Allowances	[302707]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Small Harvester	[302768]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Other (explain below):	[302799]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
		Total	<input style="width: 10%;" type="text"/>

Extracting Timber, Extracting for Hire Timber (for line 4)

	I.D.	Amount	
Bad Debts	[301701]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Cash & Trade Discounts	[301702]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Small Harvester	[301768]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Other (explain below):	[301799]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
		Total	<input style="width: 10%;" type="text"/>

Sales of Standing Timber (for line 5)

	I.D.	Amount	
Bad Debts	[304701]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Cash & Trade Discounts	[304702]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
Other (explain below):	[304799]	<input style="width: 90%;" type="text"/>	<input style="width: 10%;" type="text"/>
		Total	<input style="width: 10%;" type="text"/>

Instructions for completing the State Business and Occupation Taxes for Timber Products and Wood Products

This form should be used by Small Harvesters or if your business is unable to file electronically.

Instructions for Completing the Form:

1. Enter your business name, nine digit tax registration number, and the period and year for which you are reporting in the space provided.
2. In section I, locate the tax line for your business activity. Enter the gross income from your business activities under Gross Amount.
3. Calculate your total deductions
 - a. In section II State B&O Tax Deductions, locate the activity that corresponds to the line number of the B&O Tax Classification in section I.
 - b. Enter the amount of your deduction next to the appropriate deduction type.
 - c. Transfer the total deduction amount for each tax classification to the corresponding line in section I.
4. Subtract the Deductions from the Gross Amount. Enter the number under Taxable Amount.
5. Multiply each Taxable Amount by the rate shown and enter the amount under Tax Due.
6. Add Tax Due amounts (lines 1-5) and enter the Total Tax Due on line 6.
7. Take the totals from line 6 on pages 1 and 2. Then enter that amount on the Total All Addendums line in section 6 of your Combined Excise Tax Return.
8. Multiple Activities Tax Credit - The State of Washington's Multiple Activities Tax Credit (Schedule C) can be used with these extracting, manufacturing and wholesaling activities. Including the extracting, manufacturing, and wholesaling activities along with any other B&O activity in your Schedule C (not available for sales of standing timber).
9. Mail your completed form with your Excise Tax Return to:

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

Effective July 1, 2007, the B&O tax rate was reduced for the following activities:

- Extracting timber or extracting timber for hire;
- Manufacturing or processing timber into timber products or wood products;
- Manufacturing or processing timber products into other timber products or wood products;
- Selling at wholesale - timber extracted by the seller, timber products manufactured by the seller from timber or other timber products, and wood products manufactured by the seller from timber or timber products;
- Sales of standing timber (contracted to be severed within 30 months).
- Effective January 1, 2023 through June 30, 2023, the B&O tax rate was temporarily reduced from .3424% to .2904%

Need help?

For Internet Assistance - Go to the Department of Revenue's web site at dor.wa.gov.

Click on *Get a form or publication* to get tax return information and instructions, or to access other forms including the affidavits, worksheet, and Schedule C.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.