MAIL TO: Washington State
Department of Revenue
PO Box 47464
Olympia WA 98504-7464

# September 2026
# Combined Excise Tax Return

09
26

☐ ***If you had no business activity, check the box and mail this return (unless filed electronically)***

NAME _____ ACCOUNT ID _____

BUSINESS NAME _____

STREET ADDRESS _____

CITY, STATE, ZIP _____

Address Changes? Effective date of change ___/___/___ Mailing Address ☐ Business Closed? ☐ Date Closed___/___/___ Other Correspondence? ☐
Please fill in the appropriate box and note address changes above.

► **Use Black Ink & Return the Original Form**

## I STATE BUSINESS AND OCCUPATION TAX

| Line No. | Tax Classification | Code | Column I Gross Amount | Col. 2 Deductions* Totals from Pg. 3 & 4 | Column 3 Taxable Amount | Col. 4 Rate | Column 5 Tax Due |
|---|---|---|---|---|---|---|---|
| 1 | Extracting, Extracting for Hire | 16 | | | | .00484 | |
| 2 | Slaughter, Break Proc, Perish Meat-Whlse; Mfg Wheat into Flour; Soybean & Canola Proc | 30 | | | | .00138 | |
| 3 | Travel Agent/Tour Operator ($250,000 or less) | 27 | | | | .00275 | |
| 4 | Travel Agent/Tour Operator (over $250,000) | 250 | | | | .009 | |
| 5 | Insurance Producers,Surplus Line Brokers,Child Care | 1040 | | | | .00484 | |
| 6 | Processing for Hire; Printing and Publishing | 10 | | | | .00484 | |
| 7 | Manufacturing | 07 | | | | .00484 | |
| 8 | Royalties | 80 | | | | .015 | |
| 9 | Wholesaling | 03 | | | | .00484 | |
| 10 | Warehousing; Radio & TV Broadcasting; Public Rd Const Gov Contracting; Chem Dependency Ctr; Canned Salmon Labelers | 11 | | | | .00484 | |
| 11 | Service & Other Activities (less than $1 million in the prior year) | 40 | | | | .015 | |
| 12 | Service & Other Activities ($1 million to $4,999,999.99 in the prior year) | 100 | | | | .0175 | |
| 13 | Service & Other Activities ($5 million or more in the prior year) | 500 | | | | .021 | |
| 14 | Gambling Contests of Chance (less than $50,000 a year) | 50 | | | | .015 | |
| 15 | Gambling Contests of Chance ($50,000 a year or greater) | 192 | | | | .0176 | |
| 16 | For Profit Hospitals | 1041 | | | | .015 | |
| 17 | Retailing of Interstate Transportation Equip | 19 | | | | .00484 | |
| 18 | Real Estate Commissions | 1032 | | | | .015 | |
| 19 | Retailing | 02 | | | | .00471 | |

***GROSS AMOUNTS FOR RETAILING AND RETAIL SALES (LINE 28 ON PAGE 2) MUST BE THE SAME***

***Deductions taken but not itemized on pages 3 and 4 will be disallowed**

**TOTAL B&O TAX**

☐ **Filing an Amended Return?** Check this box and attach a letter of explanation

**DUE DATE October 25, 2026**
★ **9%** Penalty Assessed After October 26, 2026
**19%** Penalty Assessed After November 30, 2026
**29%** Penalty Assessed After December 31, 2026
***If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.***

► Signature _____

► Print Name _____

► Ph. (_____)_____ Date _____

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

| Line No. | Item | VI TOTALS |
|---|---|---|
| 20 | Total All Tax Due from page 1 | |
| 21 | Total All Tax Due from page 2 | |
| 22 | Total All Addendums (example: Rental Car Addendum) | |
| 23 | Subtotal (add lines 20-22) | |
| 24 | Credit (from page 2, section V, total credit) | |
| 25 | Subtotal (subtract line 24 from line 23) | |
| 26 | Interest | |
| 27 | Add Penalty, if applicable ★% Minimum $5.00 | |
| | **TOTAL AMOUNT OWED (add lines 25-27)** | |

Please make check or money order payable to the Washington State Department of Revenue. Include your Account ID number on your check.

## II STATE SALES AND USE TAX

| Line No. | Tax Classification | Code | Gross Amount | Deductions* Totals from Pg 4 | Taxable Amount | Rate | Tax Due |
|---|---|---|---|---|---|---|---|
| 28 | Retail Sales (also complete local tax section III) | 01 | | | | .065 | |
| 29 | Use Tax/Deferred Sales Tax (also complete local use tax section III) | 05 | | Value of articles used by taxpayers as a consumer on which no Washington sales tax has been paid. | | .065 | |
| | | | | | TOTAL STATE SALES & USE TAX | | |

## III LOCAL CITY AND/OR COUNTY SALES AND USE TAX

**Local Sales Tax (Enter applicable rate of tax)** — Code **45**
Total Taxable Amount must be the same as line 28, column 3, Taxable Amount

| Line No. | Location Code | Taxable Amount | Local Rate | Tax Due |
|---|---|---|---|---|
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| | TOTAL TAXABLE | | TOTAL | |

**Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax)** — Code **46**
Total Value of Articles must be the same as line 29, column 1, Gross Amount

| Line No. | Location Code | Value of Articles | Local Rate | Tax Due |
|---|---|---|---|---|
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| | TOTAL VALUE OF ARTICLES | | TOTAL | |

## IV OTHER TAXES

| Line No. | Tax Classification | Code | Column I Gross Amount | Col. 2 Deductions* Totals from Pg. 4 | Column 3 Taxable Amount | Col. 4 Rate | Column 5 Tax Due |
|---|---|---|---|---|---|---|---|
| 36 | Refuse Collection | 64 | | | | .036 | |
| 37 | Hazardous Substance Tax by Value | 65 | | | | .007 | |
| 38 | Motor Vehicle Sales/Leases | 120 | | | | .005 | |
| 39 | Sales/Leases of Luxury Vehicles | 1036 | | | | .08 | |
| 40 | Recreational Vessels | 1038 | | | | .005 | |
| 41 | Litter Tax | 36 | | | | .00015 | |
| 42 | Heavy Equipment Rental Tax | 1111 | | | | .0125 | |

| Line No. | Tax Classification | Code | Item | Quantity | Rate | Tax Due |
|---|---|---|---|---|---|---|
| 43 | Tire Fee | 73 | Number of Tires Sold: | | 4.75 | |
| 44 | Studded Tire Fee | 77 | Number of Tires Sold: | | 4.50 | |
| 45 | Hazardous Substance Tax by Volume | 81 | Number of Barrels: | | 1.49 | |

***Deductions taken but not itemized on page 4 will be disallowed.**

**TOTAL OTHER TAXES** (add lines 36-45)

## V CREDITS

| Line No. | Credit Classification | Credit I.D. | Amount | Line No. | Credit Classification | Credit I.D. | Amount |
|---|---|---|---|---|---|---|---|
| 46 | Multiple Activities Tax Credit (attach Schedule C) | 800 | | 50 | Hazardous Substance by Value | 992 | |
| **47** | **Small Business B&O Tax Credit (go to dor.wa.gov)** | **815** | | 51 | B&O Credit for Syrup Tax Paid | 945 | |
| 48 | Bad Debt Tax Credit (attach Schedule B) | 801 | | 52 | Other Credits (attach appropriate documents) | 810 | |
| 49 | Hazardous Substance by Volume | 991 | | | **TOTAL CREDIT (transfer to page 1, line 24)** | | |

## ♦ Additional Information ♦

**Penalties & Interest:**

- 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 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.

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

# September 2026
# Combined Excise Tax Return Deduction Detail

**09**
**26**

- **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.

***If completing, fill out name, account ID number and attach to your Combined Excise Tax Return.***

► Name _____ ► Account ID _____ - _____ - _____

| Line 1 - Extracting, Extracting for Hire | I.D. | Amount |
|---|---|---|
| Bad Debts | 1601 | |
| Cash & Trade Discounts | 1602 | |
| Other (Explain): | 1699 | |
| **TOTAL** | | |

| Line 2 - Slaughter, Break Processing... | I.D. | Amount |
|---|---|---|
| Bad Debts | 3001 | |
| Cash & Trade Discounts | 3002 | |
| Other (Explain): | 3099 | |
| **TOTAL** | | |

| Line 3 - Travel Agent/Tour ($250k or less) | I.D. | Amount |
|---|---|---|
| Bad Debts | 2701 | |
| Cash & Trade Discounts | 2702 | |
| Other (Explain): | 2799 | |
| **TOTAL** | | |

| Line 4 - Travel Agent/Tour (over $250k) | I.D. | Amount |
|---|---|---|
| Bad Debts | 25001 | |
| Cash & Trade Discounts | 25002 | |
| Other (Explain): | 25099 | |
| **TOTAL** | | |

| Line 5 - Insurance Producers; Surplus Line... | I.D. | Amount |
|---|---|---|
| Bad Debts | 104001 | |
| Child Care for Children Under 13 | 1040136 | |
| Other (Explain): | 104099 | |
| **TOTAL** | | |

| Line 6 - 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 7 - Manufacturing | I.D. | Amount |
|---|---|---|
| Bad Debts | 0701 | |
| Cash & Trade Discounts | 0702 | |
| Freight on Out-of-State Deliveries | 0703 | |
| Advances Reimbursements; Rtrns & Allowances | 0707 | |
| Other (Explain): | 0799 | |
| **TOTAL** | | |

| Line 8 - Royalties | I.D. | Amount |
|---|---|---|
| Bad Debts | 8001 | |
| Cash & Trade Discounts | 8002 | |
| Advances Reimbursements; Rtrns & Allowances | 8007 | |
| Other (Explain): | 8099 | |
| **TOTAL** | | |

| Line 9 - Wholesaling | I.D. | Amount |
|---|---|---|
| Bad Debts | 0301 | |
| Cash & Trade Discounts | 0302 | |
| Interstate & Foreign Sales | 0304 | |
| Motor Vehicle Fuel Tax | 0305 | |
| Casual Sales; Accommodation Sales | 0306 | |
| Advances Reimbursements; Rtrns & Allowances | 0307 | |
| No Local Activity | 0308 | |
| Dairy, Fruit/Veg, & Seafood Mfd Products (see below)* | 0367 | |
| Other (Explain): | 0399 | |
| **Local sales for transport out-of-state* **TOTAL** | | |

| Line 10 - Warehousing; Radio & TV... | I.D. | Amount |
|---|---|---|
| Bad Debts | 1101 | |
| Cash & Trade Discounts | 1102 | |
| Interstate & Foreign Sales | 1104 | |
| Advances Reimbursements; Rtrns & Allowances | 1107 | |
| Radio/TV Advertising | 1109 | |
| Other (Explain): | 1199 | |
| **TOTAL** | | |

| Line 11 - Service & Other Activities (less than $1 million in the prior year) | I.D. | Amount |
|---|---|---|
| Bad Debts | 4001 | |
| Cash & Trade Discounts | 4002 | |
| Apportionment (Interstate & Foreign Sales) | 4004 | |
| Advances Reimbursements; Rtrns & Allowances | 4007 | |
| Qualified Initiation Fees; Dues; Contributions *Received* | 4011 | |
| Artistic/Cultural Activities | 4016 | |
| Incidental Investment Income/Investment Income for Qualified Person | 40142 | |
| Other (Explain): | 4099 | |
| **TOTAL** | | |

| Line 12 - Service & Other Activities ($1 million to $4,999,999.99 in the prior year) | I.D. | Amount |
|---|---|---|
| Bad Debts | 10001 | |
| Cash & Trade Discounts | 10002 | |
| Apportionment (Interstate & Foreign Sales) | 10004 | |
| Advances Reimbursements; Rtrns & Allowances | 10007 | |
| Qualified Initiation Fees; Dues; Contributions *Received* | 10011 | |
| Artistic/Cultural Activities | 10016 | |
| Incidental Investment Income/Investment Income for Qualified Person | 100142 | |
| Other (Explain): | 10099 | |
| **TOTAL** | | |

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

| Line 13 - Service & Other Activities ($5 million or more in the prior year) | I.D. | Amount |
|---|---|---|
| Bad Debts | 50001 | |
| Cash & Trade Discounts | 50002 | |
| Apportionment (Interstate & Foreign Sales) | 50004 | |
| Advances Reimbursements; Rtrns & Allowances | 50007 | |
| Qualified Initiation Fees; Dues; Contributions *Received* | 50011 | |
| Artistic/Cultural Activities | 50016 | |
| Incidental Investment Income/Investment Income for Qualified Person | 500142 | |
| Other (Explain): | 50099 | |
| **TOTAL** | | |

| Line 14 - Gambling Contest of Chance (less than $50,000 a year) | I.D. | Amount |
|---|---|---|
| Gambling Prizes & Cash Pay-Outs | 5010 | |
| Other (Explain) | 5099 | |
| **TOTAL** | | |

| Line 15 - Gambling Contests of Chance ($50,000 a year or greater) | I.D. | Amount |
|---|---|---|
| Gambling Prizes & Cash Pay-Outs | 19210 | |
| Other (Explain): | 19299 | |
| **TOTAL** | | |

| Line 16 - For Profit Hospitals | I.D. | Amount |
|---|---|---|
| Bad Debts | 104101 | |
| Cash & Trade Discounts | 104102 | |
| Apportionment (Interstate & Foreign Sales) | 104104 | |
| Advances Reimbursements; Rtrns & Allowances | 104107 | |
| Other (Explain): | 104199 | |
| **TOTAL** | | |

| Line 17 - 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 18 - Real Estate Commissions | I.D. | Amount |
|---|---|---|
| Other (Explain): | 103299 | |
| **TOTAL** | | |

| Line 19 - 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 | |
| **TOTAL** | | |

*Local sales for transport out-of-state

| Line 28 - 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 of Qualified Ride-sharing Vehicles | 01126 | |
| Tribal Fishing, Hunting, and Gathering | 01130 | |
| Other (Explain): | 0199 | |
| **TOTAL** | | |

| Line 36 - 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 37 - Hazardous Substance Tax by Value | I.D. | Amount |
|---|---|---|
| Other (Explain): | 6599 | |
| **TOTAL** | | |

| Line 39 - Sales/Leases of Luxury Vehicles | I.D. | Amount |
|---|---|---|
| Exempt Portion of Selling Price | 1036144 | |
| Other (Explain): | 103699 | |
| **TOTAL** | | |

| Line 42 - 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 | |
| **TOTAL** | | |

*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.*