Department of Revenue
Washington State

Form 41 0065

Natural Gas Use Tax Addendum

For tax rates effective January 1, 2027.

Use black ink and attach original form to your Excise Tax Return.

1 Account information

Name: Account ID: Period Year

☐ Check box if public utility tax was paid on entire purchase or natural gas was not purchased for this period. (This addendum must be filed even if no tax is due.)

2 State natural gas use tax

1. Volume in therms [122]:

Purchase price [121]:

Transportation charges [12171]:

Total value:

2. Total state tax due (multiply the total value in line 1, by the tax rate .03852):

3 Local city natural gas use tax [141]

For each line, multiply total city value by the local rate to get the city tax due. **Note:** To find the local city code rate and local rate in which you used your natural gas, see the bottom of page 2.

Line	Local city code	Total city value	Local rate	City tax due
3.				
4.				
5.				
6.				
7.				
8.				
9.				

10. Total city value (add lines 3-9): Total city tax due (add lines 3-9):

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

4 State credit(s)

Consumer paid use tax:

Seller paid state gross receipts:

11. Total state credit:

5 Local city credits

Line	Local city code	Consumer paid use tax	Seller paid municipal gross receipts	Total local credit
12.				
13.				

14. Total state/city credit(s) (add lines 11-13):

6 Totals

15. Total tax due (add line 2 and line 10):

16. Total credit (line 14):

17. Total amount due (subtract line 16 from line 15):

Add all the addendum totals and transfer the amount to the total all addendums line on your tax return.

Instructions for completing the Natural Gas Use Tax Addendum

Local city codes and tax rates

Either the public utility tax or the natural gas use tax is due on purchases of natural gas.

Important: Include your tax registration number on all correspondence and checks.

State natural gas use tax

Volume (in therms): Enter a whole number for the total volume (in therms) of gas delivered this period. If your company received natural gas in more than one location, enter the total volume for all locations. This information will be cross-matched with the quarterly reports required from the local distribution companies.

1 MMBTU = 10 therms OR 1 therm = 100,000 BTU's.

Purchase price: Enter only the purchase price of the gas. Do not include transportation charges.

Transportation charges: Enter the amount of separately stated interstate and intrastate transportation charges that were not subject to public utility tax.

Total value: Add the purchase price and the transportation charges and enter the total.

Total state tax due: Multiply the total value by .03852 and enter the result.

Local city natural gas use tax

From the chart below, find the city and tax rate in which you used your natural gas.

Enter the four-digit code for your city in the "Loc. City Code" column.

Enter the total value, local rate, and calculate the city tax due for each location.

Note: If your natural gas was used at a county address, you only need to complete the state portion of this tax.

State and local city credit(s)

If you paid tax to another state on gas used, you may be able to take that amount as a credit. Prorate the credit to the state and city portion (if applicable) of the tax based on the relative rates of the taxes.

How to report prior period adjustments

Make a copy of the original return, cross out the incorrect information and write in the correct information. You may also use a blank Natural Gas Use Tax Addendum by filling in the correct information. For either method, write "amended" at the top and include a letter of explanation.

Local city codes and tax rates

Code	City	Rate	Code	City	Rate
1701	Algona	.0600	1104	Pasco	.0850
3101	Arlington	.0600	0303	Prosser	.0600
1702	Auburn	.0600	3812	Pullman	.0800
1704	Bellevue	.0500	2711	Puyallup	.0400
-	Bellingham:	-	1724	Redmond	.0600
3701	First $250,000 each month	.0600	1725	Renton	.0600
3771	Over $250,000 in a month	.0100	0304	Richland	.0850
2902	Burlington	.0300	0604	Ridgefield	.0160
2101	Centralia	.0600	1739	Sammamish	.0600
2102	First $166,666.67 annually	.0600	-	Selah:	-
2181	Over $166,666.67 up to $7,500,000 annually	.0100	3907	First $2,000 each month	.0600
2199	Over $7,500,000.01 annually	.0000	3999	Over $2,000 in a month	.0000
3202	Cheney	.1675	2301	Shelton	.0600
0202	Clarkston	.0600	3116	Stanwood	.0600
3601	College Place	.0600	-	Sumas:	-
1101	Connell	.0600	3707	First $100,000 each month	.0100
3104	Edmonds	.0600	3799	Over $100,000 in a month	.0000
3105	Everett	.0600	-	Sumner:	-
1732	Federal Way	.0775	2716	First $28,571.43 each month	.0525
3704	Ferndale	.0600	2799	Over $28,571.43 in a month	.0000
2706	Fife	.0450	3908	Sunnyside	.0600
-	Goldendale:	-	2717	Tacoma	.0750
2002	First $5,833,333.33 annually	.0600	1729	Tukwila	.0600
2099	Over $5,833,333.34 annually	.0000	3406	Tumwater	.0600
3901	Grandview	.0600	3911	Union Gap	.0600
1714	Issaquah	.0600	-	Vancouver:	-
0302	Kennewick	.0850	0605	First $25,000 each month	.0600
1715	Kent	.0600	0675	Over $25,000 in a month	.0125
1716	Kirkland	.0600	3604	Walla Walla	.0600
2721	Lakewood	.0600	-	Warden:	-
3111	Marysville	.0500	1313	First $200,000 annually	.0600
3206	Medical Lake	.0600	1399	Over $200,000 annually	.0000
3207	Millwood	.0200	0606	Washougal	.0400
2907	Mount Vernon	.0600	0405	Wenatchee	.0600
3114	Mukilteo	.0600	0805	Woodland	.0600
3403	Olympia	.0900	3913	Yakima	.0600
0103	Othello	.0600	N/A	N/A	N/A

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