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

October 2026
Combined Excise Tax Return

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☐ ***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 November 25, 2026
★ **9%** Penalty Assessed After November 25, 2026
19% Penalty Assessed After December 31, 2026
29% Penalty Assessed After February 01, 2027
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

October 2026
Combined Excise Tax Return Deduction Detail

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- **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	
TOTAL		

**Local sales for transport out-of-state*

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.