



**If you do not have Vapor Floor Stock to report, check the box and mail this return.**

NAME \_\_\_\_\_ ACCOUNT ID \_\_\_\_\_

BUSINESS NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

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

**Correspondence?** Check this box and attach.

**Instructions**

*See backside for examples*

1. **Based on your vapor inventory as of midnight, October 1, 2019**, enter the total number of milliliters of vapor products in stock on lines 1 and/or 2.
2. All other vapor products: Multiply the mL size by the quantity for each product. Then sum the total. *See backside for examples.*
3. Accessible containers of vapor solution greater than 5 mL: Multiply the mL size by the quantity for each product. Then sum the total. *See backside for examples.*
4. If reporting for more than one location, list all locations by account ID, name, address, and their inventory on a separate sheet and attach to this return. Please enter the sum of all locations on this original return and check the Correspondence box above.
5. Add lines 1 and 2 and enter the sum on line 3.
6. This return is due by **October 31, 2019**. If you are filing the return after this date, you owe a penalty. The return payment is due by **January 31, 2020**. If you are paying after this date, you owe an additional penalty. See penalty information below. Enter penalty on line 4.
7. Add lines 3 and 4 and enter that amount on line 5.
8. Make check or money order payable to: **Washington State Department of Revenue**. Include your account ID and Vapor Floor Stock on the memo line of your check. Mail this form with your payment in the envelope provided or to the address listed above. **Do not mail with your excise tax return as processing errors may occur.**
9. If you have any questions, please contact the Department of Revenue at 360-705-6705.
10. **IMPORTANT:** This return is subject to future audit by the Department of Revenue. **Please keep a copy of your Vapor Floor Stock Return for your records.**

If the Vapor Floor Stock Return is not received on or before **October 31, 2019**, penalty is assessed as follows:

**Late filing penalty:**

Equal to the Greater of two hundred fifty dollars (\$250.00) or ten percent (10%) of the tax due

**Failure to pay by January 31, 2020**

15% on February 1, 2020

25% on March 2, 2020

**Record results of inventories below**

1. All Other Vapor Products - enter total mL: _____ x \$0.27=		\$
2. Accessible Containers of Vapor Solution Greater than 5 mL - enter total mL: _____ x \$0.09		\$
3. Total tax due: add lines 1 & 2		\$
Signature: _____ Print name: _____ Phone number: _____ Date: _____	<b>4. Penalty</b>	\$
	<b>5. Total amount owed</b>	\$
<b>This return is due October 31, 2019</b>		

For tax assistance or to inquire about the availability of this document in an alternate format for the visually impaired, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

**Please RETURN THIS ORIGINAL COPY to the Department of Revenue using the address above.**



<b>Example - To report all other vapor products</b>						
mL Size		Quantity on Hand	=	Total mL	Rate	Total
0.55	X	27	=	14.85	\$0.27	\$4.01
0.66	X	24	=	15.84	\$0.27	\$4.28
0.70	X	22	=	15.40	\$0.27	\$4.16
0.73	X	22	=	16.06	\$0.27	\$4.34
0.86	X	21	=	18.06	\$0.27	\$4.88
1.52	X	10	=	15.20	\$0.27	\$4.10
2.00	X	25	=	50.00	\$0.27	\$13.50
2.50	X	7	=	17.50	\$0.27	\$4.73
3.25	X	6	=	19.50	\$0.27	\$5.27
4.90	X	11	=	53.90	\$0.27	\$14.55
5.00	X	12	=	60.00	\$0.27	\$16.20
<b>Total mL</b>				<b>296.31</b>	<b>Report Total mL on 1</b>	

<b>Example - To report accessible containers of vapor solution greater than 5 mL</b>						
mL Size		Quantity on Hand	=	Total mL	Rate	Total
6.00	X	27	=	162.00	\$0.09	\$14.58
6.50	X	24	=	156.00	\$0.09	\$14.04
10.00	X	22	=	220.00	\$0.09	\$19.80
15.00	X	22	=	330.00	\$0.09	\$29.70
30.00	X	21	=	630.00	\$0.09	\$56.70
60.00	X	10	=	600.00	\$0.09	\$54.00
180.00	X	25	=	4500.00	\$0.09	\$405.00
200.00	X	7	=	1400.00	\$0.09	\$126.00
<b>Total mL</b>				<b>7998.00</b>	<b>Report Total mL on 2</b>	

<b>Example of report results of inventories</b>	
1. All other vapor products	enter total mL: <b>296.31 X \$0.27=</b> \$80.00
2. Accessible containers of vapor solution greater than 5 mL	enter total mL: <b>7998.00 X \$0.09=</b> \$719.82
3. Total tax due: add lines 1 & 2	\$799.82
	<b>4. Penalty (applies if filed late)</b>