



# January - December 2016 Business & Occupation Activities Return

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Mail to: State of Washington  
Department of Revenue  
PO Box 47464  
Olympia, WA 98504-7464

- ▶ **Use Black Ink & Return Original Form.**
- ▶ **Only fill in the classifications you qualify for.**

Tax Registration Number

Name \_\_\_\_\_

Business Name \_\_\_\_\_

Street Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

**Has Your Address Changed?**  
Please check appropriate box(es) below and note changes on address above.  
Effective date of change \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Business Location Change     Mailing Address Change

**Business Closed?**  
Check this box and enter date closed.  
 \_\_\_\_/\_\_\_\_/\_\_\_\_  
 **Other Correspondence?**

**No Business Activity?**  
 If you had no business activity and did not file by telephone, check this box, sign and mail us your return.  
**File by telephone:** Call 1-800-647-7706. At the greeting, enter code 111 to start the process.

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

1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities [28]

<b>Gross Amount</b>	<b>Deductions*</b>	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00275	<input type="text"/>

2. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care [14]

<b>Gross Amount</b>	<b>Deductions*</b>	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

3. Royalties [80]

<b>Gross Amount</b>	<b>Deductions*</b>	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .015	<input type="text"/>

4. Wholesaling [03]

<b>Gross Amount</b>	<b>Deductions*</b>	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

5. For Profit Hospitals; Scientific R&D [135]

<b>Gross Amount</b>	<b>Deductions*</b>	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .015	<input type="text"/>

6. Service & Other Activities [04]

<b>Gross Amount</b>	<b>Deductions*</b>	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	X .015	<input type="text"/>

\* Deductions taken but not itemized on pages 3 & 4 will be disallowed.

State and Local Use Tax/Deferred Sales Tax (See page 2.) ▶

### DUE DATE: January 31, 2017

- \* 9% Penalty Assessed After January 31, 2017
- 19% Penalty Assessed After February 28, 2017
- 29% Penalty Assessed After March 31, 2017
- If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.**

#### Filing an Amended Return?

- Check this box and attach amended return information and a letter of explanation.
- Penalty waiver request?**  
Check this box and attach a letter of explanation.
- ▶ Make check or money order payable to the Washington State Department of Revenue.
- ▶ **Please write your tax registration number on your check.**
- ▶ Signature \_\_\_\_\_
- ▶ Print Name \_\_\_\_\_
- ▶ Phone Number (\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

## IV. Totals

17. Total Tax Due from Section I (Tax due from lines 1-6)	<input type="text"/>
18. Total Tax Due from Section II (Tax due from line 12)	<input type="text"/>
19. Total All Addendums (Example: Local Sales/Use Tax)	<input type="text"/>
20. Subtotal (add lines 17-19)	<input type="text"/>
21. Total Credit from Section III (from page 2, line 16)	<input type="text"/>
22. Subtotal (subtract line 21 from line 20)	<input type="text"/>
23. * Add Penalty, if Applicable (Minimum \$5.00) _____ %	<input type="text"/>
24. <b>Total Amount Due</b>	<input type="text"/>

## II. State and Local Use Tax

State Use Tax/Deferred Sales Tax [05] (Also complete Local Use Tax/Deferred Sales Tax below.)

7.	<b>Gross Amount **</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	** Value of articles used or consumed on which no Washington sales tax has been paid.	X .065 =	<b>Tax Due</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Local Use Tax/Deferred Sales Tax [46] (Note: If more than two locations, please report all information on the Local Sales and Use Tax Addendum. If you need an addendum, go to our web site at dor.wa.gov.)

8.	<b>Location Code</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	<b>Value of Articles</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	<b>Local Rate</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	=	<b>Tax Due City or County</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Enter applicable tax rate

9.	<b>Location Code</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	<b>Value of Articles</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	<b>Local Rate</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	=	<b>Tax Due City or County</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Enter applicable tax rate

10.	Total Value of Articles	<b>Value of Articles ***</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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\*\*\* This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 7.

11.	Litter Tax [36]	<b>Taxable Amount</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	<b>Rate</b> .00015 =	<b>Tax Due</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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12. Total Tax Due from Section II (Transfer total to page 1, line 18.)

	<b>Tax Due</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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### ◆ Additional Information ◆

The easiest way to file your return is to use our free **E-file service at dor.wa.gov**. For assistance, call 1-877-345-3353.

#### Penalties, Interest, & Waivers

- 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 from the first day of the month following the due date, until paid. (RCW 82.32.050)

**For Internet Assistance** - Go to the Department of Revenue's web site at [dor.wa.gov](http://dor.wa.gov).

#### For Telephone Assistance

If you did not have business activity call 1-800-647-7706. At the greeting enter 1 after each of the first two prompts, and then follow the instructions given. Do not mail a paper return back to the Department.

## III. Credits

13. Small Business B&O Tax Credit	[815]	<b>Amount of Credit</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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14. International Services Credit	[855]	<b>Amount of Credit</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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15. Other Credits (Attach appropriate documents.)	[810]	<b>Amount of Credit</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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16. Total Credit (Transfer total to page 1, line 21.)	<b>Amount of Credit</b> <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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# January - December 2016 Business & Occupation Activities Deduction Detail

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▶ **Use Black Ink and Attach this Original Form to your Business & Occupation Activities Return.**

- If you have deductions, return this page. If you do not have deductions, do not return this page.
- We cannot approve deductions taken on the Business & Occupation Activities 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 page 1 of your tax return.

**If completing, fill out name, tax registration number and attach to your Business & Occupation Activities Return.**

Name \_\_\_\_\_ Tax Registration Number 

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### 1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities

	I.D.	Amount											
Bad Debts	[2801]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Cash & Trade Discounts	[2802]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Other (Explain below): _____	[2899]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Total		<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											

### 2. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care

	I.D.	Amount											
Bad Debts	[1401]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Other (Explain below): _____	[1499]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Total		<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											

### 3. Royalties

	I.D.	Amount											
Bad Debts	[8001]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Cash & Trade Discounts	[8002]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Advances Reimburse- ments; Rtns & Allowances	[8007]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Other (Explain below): _____	[8099]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Total		<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											

Internet/Fax

### 4. Wholesaling

	I.D.	Amount											
Bad Debts	[0301]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Cash & Trade Discounts	[0302]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Interstate & Foreign Sales	[0304]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Motor Vehicle Fuel Tax	[0305]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Casual Sales; Accommodation Sales	[0306]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Advances Reimburse- ments; Rtns & Allowances	[0307]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
No Local Activity	[0308]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Dairy, Fruit/Veg, & Seafood Mfd Products (see below)*	[0367]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Dairy Products Used in Mfg of Dairy Products	[0375]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Other (Explain below): _____	[0399]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Total		<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											

\*Local sales for transport out-of-state

### 5. For Profit Hospitals; Scientific R&D

	I.D.	Amount											
Bad Debts	[13501]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Cash & Trade Discounts	[13502]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Apportionment (Interstate & Foreign Sales)	[13504]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Advances Reimburse- ments; Rtns & Allowances	[13507]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Qualified Initiation Fees; Dues; Contributions Rec'd	[13511]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Other (Explain below): _____	[13599]	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											
Total		<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>											

## 6. Service & Other Activities

	I.D.	Amount
Bad Debts	[0401]	<input type="text"/>
Cash & Trade Discounts	[0402]	<input type="text"/>
Apportionment (Interstate & Foreign Sales)	[0404]	<input type="text"/>
Advances Reimburse-ments; Rtns & Allowances	[0407]	<input type="text"/>
Gambling Prizes & Cash Pay-Outs	[0410]	<input type="text"/>
Qualified Initiation Fees; Dues; Contributions Rec'd	[0411]	<input type="text"/>
Interest on Certain Invest/Loan Obligations	[0412]	<input type="text"/>
Artistic/Cultural Activities	[0416]	<input type="text"/>
Qualifying Blood Banks	[0448]	<input type="text"/>
Other (Explain below):	[0499]	<input type="text"/>
	Total	<input type="text"/>

► If you have deductions, please include this Deduction Detail page with your return.

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

# e file

Washington State Department of Revenue

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