



Business & Occupation Activities Return

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

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

Use Black Ink & Return Original Form.

Only fill in the classifications you qualify for.

Account ID, Name, Business Name, Street Address, City, State, Zip

Address Changes? Mailing Address Business Closed? Date Closed See Additional Information, pg 2 Other Correspondence?

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

1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities [28]
2. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care [14]
3. Royalties [80]
4. Wholesaling [03]
5. For Profit Hospitals; Scientific R&D [135]
6. Service & Other Activities [04]

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

DUE DATE: January 31, 2019
* 9% Penalty Assessed After January 31, 2019
19% Penalty Assessed After February 28, 2019
29% Penalty Assessed After April 01, 2019
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

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

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 Account ID on your check.

Signature

Print Name

Phone Number Date

IV. Totals

17. Total Tax Due from Section I
18. Total Tax Due from Section II
19. Total All Addendums
20. Subtotal
21. Total Credit from Section III
22. Subtotal
23. Add Penalty, if Applicable
24. Total Amount Due

II. State and Local Use Tax

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

7.	Gross Amount ** <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 =	Tax Due <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
----	---	---	----------	---

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 website at dor.wa.gov.)

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

Enter applicable tax rate

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

Enter applicable tax rate

10.	Total Value of Articles	Value of Articles *** <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
-----	-------------------------	---

*** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 7.

11.	Litter Tax [36]	Taxable Amount <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	Rate .00015 =	=	Tax Due <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
-----	-----------------	--	---	-------------------------	---	---

12. Total Tax Due from Section II (Transfer total to page 1, line 18.)

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

◆ Additional Information ◆

The easiest way to file your return is to use our free electronic filing service at dor.wa.gov or call 1-877-345-3353.

Penalties and Interest

Penalties:

- 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: 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 DOR's home page at dor.wa.gov.

- Get tax return information and instructions, penalty waiver information, and more.
- Get the Local Sales and Use Tax Addendum, and other tax-related forms.
- Update your account information or close your account with the Department of Revenue.

Telephone Assistance

- If you did not have business activity call 1-800-647-7706. At the greeting, follow the instructions given to file a no business activity return. Do not mail a paper return back to the Department.

III. Credits

13. Small Business B&O Tax Credit [815]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
---	--

14. International Services Credit [855]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
---	--

15. Other Credits (Attach appropriate documents.) [810]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
---	--

16. Total Credit (Transfer total to page 1, line 21.)	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
---	--

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.

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 Reimbursements; 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"/>
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.

Get ready, get set, e-file!

It's free, safe, and smart.

Quick steps

- Go to dor.wa.gov and click Log in.
- Use your SecureAccess Washington ID or create a login.
- Set up access to your tax account. You'll need:
 - A Letter ID from DOR correspondence
 - The Account ID # for your business
- E-file and pay your business taxes.

You can also:

- Apply for a business license
- Update your business address
- Apply for a reseller permit
- Send and receive secure emails
- Request a tax status letter

Learn more. Visit dor.wa.gov/mydorhelp for instructions