



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

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

Use Black Ink & Return Original Form.

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

1. Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities [28]
2. Travel Agent/Tour Operator (\$250,000 or less) [27]
3. Travel Agent/Tour Operator (over \$250,000) [250] (July 1 - Dec 31 ONLY)
4. Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care [14]
5. Royalties [80]
6. Wholesaling [03]
7. For Profit Hospitals; Scientific R&D [135]
8. Service & Other Activities [04]

* 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: April 15, 2020
* 9% Penalty Assessed After April 15, 2020
19% Penalty Assessed After June 01, 2020
29% Penalty Assessed After June 30, 2020
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? Penalty waiver request? 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

19. Total Tax Due from Section I
20. Total Tax Due from Section II
21. Total All Addendums
22. Subtotal
23. Total Credit from Section III
24. Subtotal
25. Interest
26. * Add Penalty, if Applicable
27. 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.)

9.	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 Rate .065	=	Tax Due <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 website at dor.wa.gov.)

10.	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"/> Enter applicable tax rate	=	Tax Due City or County <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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11.	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"/> Enter applicable tax rate	=	Tax Due City or County <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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12.	Total Value of Articles	Value of Articles *** <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.

13.	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"/>
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14. Total Tax Due from Section II (Transfer total to page 1, line 20.)

	Tax Due <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 electronic filing service at dor.wa.gov.

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 1st day of the month following the due date of 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 activity return. Do not mail a paper return back to the Department.

III. Credits

15. 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"/>
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16. International Services Credit [855]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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17. Other Credits (Attach appropriate documents.) [810]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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18. Total Credit (Transfer total to page 1, line 23.)	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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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.

7. For Profit Hospitals; Scientific R&D

	I.D.	Amount
Bad Debts	[13501]	<input type="text"/>
Cash & Trade Discounts	[13502]	<input type="text"/>
Apportionment (Interstate & Foreign Sales)	[13504]	<input type="text"/>
Advances Reimburse-ments; Rtns & Allowances	[13507]	<input type="text"/>
Qualified Initiation Fees; Dues; Contributions Rec'd	[13511]	<input type="text"/>
Other (Explain below):	[13599]	<input type="text"/>

	Total	<input type="text"/>

8. 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"/>
Other (Explain below):	[0499]	<input type="text"/>

	Total	<input type="text"/>

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

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