Credit for Energy Providers to Aluminum Smelters
For sales made after July 1, 2004.
(SSB 6304 Chapter 24, Laws of 2004)

Taxpayer Name: ____________________________  Account ID: __________________

Phone Number: ________________________________

Address: ____________________________ Street      City      State      Zip

**Instructions**

**To qualify** for this credit you must:
• Sell electricity, natural gas, or manufactured gas to an aluminum smelter.
• Specify in a contract that the price of the electricity or gas will be reduced by an amount equal to the credit.

**To calculate** the credit:
• Multiply the gross amount of sales to the aluminum smelter by the corresponding rate of Business & Occupation (B&O) Tax and/or Public Utility Tax (PUT). This is the amount of your credit.
• Add total credit from lines 4 and 7 and enter the total amount on line 8.
• Complete the form below and mail with your Excise Tax Return.

### Business & Occupation Tax Credit

<table>
<thead>
<tr>
<th>Gross Amount</th>
<th></th>
<th>B&amp;O Rate</th>
<th></th>
<th>Credit</th>
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<tbody>
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4. Total Business & Occupation Tax Credit (Add lines 1 through 3) [890]

### Public Utility Tax Credit

<table>
<thead>
<tr>
<th>Gross Amount</th>
<th></th>
<th>PUT Rate</th>
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<th>Credit</th>
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<tbody>
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<td>5.</td>
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<td>6.</td>
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7. Total Public Utility Tax Credit (Add lines 5 and 6)

8. Total Public Utility Tax and Business & Occupation Tax Credit (Add lines 4 and 7)

*Add all credit totals and transfer the amount to the Total Credit line on your Excise Tax Return.*

Please submit this form with your Excise Tax Return.

For tax assistance or to inquire about the availability of this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington State Relay Service by calling 711.

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