



Retailing and Other 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. Manufacturing [07]
2. Wholesaling [03]
3. Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) [04]
4. Gambling Contests of Chance (\$50,000 a year or greater) [192]
5. Retailing [02]

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

Sales and Use Tax (See page 2.)

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.

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

VI. Totals

22. Total Tax Due from Section I
23. Total Tax Due from Section II, III, & IV
24. Total All Addendums
25. Subtotal
26. Total Credit from Section V
27. Subtotal
28. Add Penalty
29. Total Amount Due

## II. State and Local Retail Sales Tax

State Retail Sales Tax [01] (Also complete Local Retail Sales Tax section below.)

<b>Gross Amount</b>	<b>Deductions*</b>	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
6. <input style="width: 100%;" type="text"/>	- <input style="width: 100%;" type="text"/>	= <input style="width: 100%;" type="text"/>	X .065	<input style="width: 100%;" type="text"/>

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

Local Retail Sales Tax [45] (Enter applicable tax rate.)

<b>Location Code</b>	<b>Taxable Amount</b>	<b>Local Rate</b>	<b>Tax Due City or County</b>
7. <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X <input style="width: 100%;" type="text"/>	= <input style="width: 100%;" type="text"/>
<b>Location Code</b>	<b>Taxable Amount</b>	<b>Local Rate</b>	<b>Tax Due City or County</b>
8. <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X <input style="width: 100%;" type="text"/>	= <input style="width: 100%;" type="text"/>
<b>Total Taxable Amount **</b>			
9. Total Taxable Amount	<input style="width: 100%;" type="text"/>	** This amount must be the same as State Retail Sales Taxable Amount, line 6.	

▶ Note: If more than two locations please report all information on the Local Sales & Use Tax Addendum, page 1. If you need an Addendum, go to our website at [dor.wa.gov](http://dor.wa.gov).

## III. State and Local Use Tax

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

<b>Gross Amount ***</b>	<b>Value of Articles</b>	<b>Rate</b>	<b>Tax Due</b>
10. <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X .065	= <input style="width: 100%;" type="text"/>

\*\*\* Value of articles used or consumed on which no Washington sales tax has been paid.

Local Use Tax/Deferred Sales Tax [46] (Enter applicable tax rate.)

<b>Location Code</b>	<b>Value of Articles</b>	<b>Local Rate</b>	<b>Tax Due City or County</b>
11. <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X <input style="width: 100%;" type="text"/>	= <input style="width: 100%;" type="text"/>
<b>Location Code</b>	<b>Value of Articles</b>	<b>Local Rate</b>	<b>Tax Due City or County</b>
12. <input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X <input style="width: 100%;" type="text"/>	= <input style="width: 100%;" type="text"/>
<b>Total Value of Articles ****</b>			
13. Total Value of Articles	<input style="width: 100%;" type="text"/>	**** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 10.	

▶ Note: If more than two locations please report all information on the Local Sales & Use Tax Addendum, page 2. If you need an Addendum, go to our website at [dor.wa.gov](http://dor.wa.gov).

## IV. Motor Vehicle Sales/Leases & Litter Taxes

14. Motor Vehicle Sales/Leases Tax [120]	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
	<input style="width: 100%;" type="text"/>	X .003	= <input style="width: 100%;" type="text"/>
15. Litter Tax [36]	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
	<input style="width: 100%;" type="text"/>	X .00015	= <input style="width: 100%;" type="text"/>

### ◆ Additional Information ◆

The easiest way to file your return is to use our free electronic filing service at [dor.wa.gov](http://dor.wa.gov) or call 1-877-345-3353.

16. Total Tax Due from Sections II, III, & IV (Transfer total to page 1, line 23.)

### 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](http://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.

## V. Credits

17. Small Business B&O Tax Credit [815] (Go to <a href="http://dor.wa.gov">dor.wa.gov</a> .)	<b>Amount of Credit</b>	<input style="width: 100%;" type="text"/>
18. International Services Credit [855]	<b>Amount of Credit</b>	<input style="width: 100%;" type="text"/>
19. B&O Credit for Syrup Tax Paid [945]	<b>Amount of Credit</b>	<input style="width: 100%;" type="text"/>
20. Other Credits (Examples: Multiple Activities, Bad Debt) [810] Attach appropriate documents.	<b>Amount of Credit</b>	<input style="width: 100%;" type="text"/>
21. Total Credit (Transfer total to page 1, line 26.)	<b>Amount of Credit</b>	<input style="width: 100%;" type="text"/>

# January - December 2018 Retailing & Other Activities Return Deduction Detail

Use **Black Ink** and **Attach this Original Form** to your **Retailing & Other 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 Retailing & Other 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 pages 1 and 2 of your tax return.

**If completing, fill out name, Account ID and attach to your Retailing & Other Activities Return.**

Name \_\_\_\_\_

Account ID

### 1. Manufacturing

	I.D.	Amount	
Bad Debts	[0701]	<input style="width: 100%; height: 20px;" type="text"/>	
Cash & Trade Discounts	[0702]	<input style="width: 100%; height: 20px;" type="text"/>	
Freight on Out-of-State Deliveries	[0703]	<input style="width: 100%; height: 20px;" type="text"/>	
Advances Reimbursements; Rtns & Allowances	[0707]	<input style="width: 100%; height: 20px;" type="text"/>	
Other (Explain below): _____	[0799]	<input style="width: 100%; height: 20px;" type="text"/>	
Total		<input style="width: 100%; height: 20px;" type="text"/>	

### 2. Wholesaling

	I.D.	Amount	
Bad Debts	[0301]	<input style="width: 100%; height: 20px;" type="text"/>	
Cash & Trade Discounts	[0302]	<input style="width: 100%; height: 20px;" type="text"/>	
Interstate & Foreign Sales	[0304]	<input style="width: 100%; height: 20px;" type="text"/>	
Motor Vehicle Fuel Tax	[0305]	<input style="width: 100%; height: 20px;" type="text"/>	
Casual Sales; Accommodation Sales	[0306]	<input style="width: 100%; height: 20px;" type="text"/>	
Advances Reimbursements; Rtns & Allowances	[0307]	<input style="width: 100%; height: 20px;" type="text"/>	
No Local Activity	[0308]	<input style="width: 100%; height: 20px;" type="text"/>	
Dairy, Fruit/Veg, & Seafood Mfd Products (see below)*	[0367]	<input style="width: 100%; height: 20px;" type="text"/>	
Dairy Products Used in Mfg of Dairy Products	[0375]	<input style="width: 100%; height: 20px;" type="text"/>	
Other (Explain below): _____	[0399]	<input style="width: 100%; height: 20px;" type="text"/>	
Total		<input style="width: 100%; height: 20px;" type="text"/>	

\*Local sales for transport out-of-state

### 3. Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year)

	I.D.	Amount	
Bad Debts	[0401]	<input style="width: 100%; height: 20px;" type="text"/>	
Cash & Trade Discounts	[0402]	<input style="width: 100%; height: 20px;" type="text"/>	
Interstate & Foreign Sales (Apportionment)	[0404]	<input style="width: 100%; height: 20px;" type="text"/>	
Advances Reimbursements; Rtns & Allowances	[0407]	<input style="width: 100%; height: 20px;" type="text"/>	
Gambling Prizes & Cash Pay-Outs	[0410]	<input style="width: 100%; height: 20px;" type="text"/>	
Qualified Initiation Fees; Dues; Contributions Rec'd	[0411]	<input style="width: 100%; height: 20px;" type="text"/>	
Interest on Certain Invest Loan/Obligations	[0412]	<input style="width: 100%; height: 20px;" type="text"/>	
Artistic/Cultural Activities	[0416]	<input style="width: 100%; height: 20px;" type="text"/>	
Other (Explain below): _____	[0499]	<input style="width: 100%; height: 20px;" type="text"/>	
Total		<input style="width: 100%; height: 20px;" type="text"/>	

### 4. Gambling Contests of Chance (\$50,000 a year or greater)

	I.D.	Amount	
Gambling Prizes & Cash Pay-Outs	[19210]	<input style="width: 100%; height: 20px;" type="text"/>	
Other (Explain below): _____	[19299]	<input style="width: 100%; height: 20px;" type="text"/>	
Total		<input style="width: 100%; height: 20px;" type="text"/>	

### 5. Retailing (B&O)

	I.D.	Amount
Bad Debts	[0201]	<input type="text"/>
Cash & Trade Discounts	[0202]	<input type="text"/>
Interstate & Foreign Sales	[0204]	<input type="text"/>
Motor Vehicle Fuel Tax	[0205]	<input type="text"/>
Advances Reimburse- ments; Rtns & Allowances	[0207]	<input type="text"/>
No Local Activity	[0208]	<input type="text"/>
Casual Sales; Accommodation Sales	[0213]	<input type="text"/>
Tax in Gross	[0214]	<input type="text"/>
Consignment Sales	[0215]	<input type="text"/>
Artistic/Cultural Activities	[0216]	<input type="text"/>
Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals	[0217]	<input type="text"/>
Dairy & Seafood Mfd Products (see below)*	[0267]	<input type="text"/>
Other (Explain below): _____	[0299]	<input type="text"/>
<b>Total</b>		<input type="text"/>

\*Local sales for transport out-of-state

### 6. State Retail Sales Tax

	I.D.	Amount
Bad Debts	[0101]	<input type="text"/>
Cash & Trade Discounts	[0102]	<input type="text"/>
Interstate & Foreign Sales	[0104]	<input type="text"/>
Tax in Gross	[0114]	<input type="text"/>
Sales to U.S. Government	[0118]	<input type="text"/>
Motor Vehicle Fuel Sales	[0119]	<input type="text"/>
Prescription Drugs/ Hearing Aids/Lenses/etc.	[0121]	<input type="text"/>
Exempt Food Sales	[0122]	<input type="text"/>
Qualified Nonresident Sales	[0123]	<input type="text"/>
Trade-in Allowance	[0124]	<input type="text"/>
Newspapers	[0125]	<input type="text"/>
Sales to Indians with Delivery on the Reservation	[0128]	<input type="text"/>
Sales of Feed to Fish Farmers	[0129]	<input type="text"/>
Taxable Amount for Tax Paid at Source	[0130]	<input type="text"/>
Returns & Allowances	[0131]	<input type="text"/>
Sales to Nonprofit Org of Artistic/Cultural Art Objects for Displays	[0132]	<input type="text"/>
Ride-Sharing Vans	[0134]	<input type="text"/>
Purebred Livestock for Breeding	[0135]	<input type="text"/>
Tax Deferral/Investment Certificate No. _____	[0136]	<input type="text"/>
Sale of Manufacturing Machinery/Equipment; Install Labor	[0156]	<input type="text"/>
Retail Sales Tax Exempt Purchases by Farmers	[0159]	<input type="text"/>
Direct Pay Permits	[0170]	<input type="text"/>
Retail Sales Tax Reported on SER	[0179]	<input type="text"/>
Other (Explain below): _____	[0199]	<input type="text"/>
<b>Total</b>		<input type="text"/>

- ▶ Note: Not all deductions are allowable from both Retailing and Retail Sales Tax.
- ▶ 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.