




**Credit for Tax Paid on Enhanced Food Fish to Other Legal Taxing Authorities**

Line No.	State, Tribal, or Federal Taxing Authority Paid	Species	Credit I.D.	Pounds, Gallons, Bushels, Dozens	Value	Rate	Credit
16.	<input type="text"/>	Sea Urchin	700	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17.	<input type="text"/>	Sea Cucumber	705	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18.	<input type="text"/>	Anadromous Game Fish (Puget Sound)	710	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19.	<input type="text"/>	Anadromous Game Fish (Ocean Waters)	709	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20.	<input type="text"/>	<input type="text"/>	715	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
21.	<input type="text"/>	<input type="text"/>	715	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Total Credit not to exceed Tax Due</b> (Transfer to line 23 in the Totals section)							<input type="text"/>

For Fish Tax assistance, call (360) 705-6215.

Attach this form to your excise tax return and mail to:

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

		<u>Totals</u>
22.	Tax Due	<input type="text"/>
23.	Credits	<input type="text"/>
24.	<b>Total Enhanced Food Fish Tax Amount Owed</b> <i>(Subtract line 23 from line 22)</i>	<input type="text"/>

Add all Addendum totals and transfer the amount to the Total All Addendums line on your tax return.

**Instructions**

**Calculating the Tax**

For line numbers 1-11 enter the volume of each species being reported. Enter the volume in pounds, gallons, bushels, or dozens. (Example: Pounds times amount per pound = taxable value.)

The taxable value is the value of the enhanced food fish at the point of landing.

The tax due is the result of multiplying the taxable value by the tax rate.

**Credits**

RCW 82.27.040 allows a credit for taxes paid to other legal taxing authorities. These other taxing authorities could include states other than Washington, the United States government, another country, or tribal authority. To qualify for the credit, the owner of the enhanced food fish must have documentation showing a tax was paid in another jurisdiction.

If the species of enhanced food fish for which you are claiming a credit is Sea Urchin, Sea Cucumber, or Anadromous Game Fish, select the appropriate line from lines 16-19. For all other species, complete lines 20 and/or 21. Enter the name of the taxing authority or if tribal, please name the tribe. Then, enter the species of enhanced food fish (if not already preprinted), the volume, and the taxable value.

Specify the other taxing authority's tax rate in the box provided. If the tax rate paid to another taxing authority is higher than assessed by Washington, enter the Washington rate.

Multiply the value by the rate and enter in the credit.

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.