

► Use Black Ink &
Return Original Form.

Tax Registration Number

Name

Business Name

Street Address

City, State, Zip

Address Changes? Business Location Mailing Address Both Business Closed? Date closed ___/___/___.

I. STATE NATURAL GAS USE TAX

1. VOLUME (in therms)	Purchase Price	+	Transportation Charges	=	Total Value
<input type="text"/>	<input type="text"/>		<input type="text"/>		<input type="text"/>
					Total State Tax Due (Total Value from line 1, multiplied by Tax Rate .03852)
					<input type="text"/>

II. LOCAL CITY NATURAL GAS USE TAX

2. Loc. City Code	Total City Value	X	Local Rate	=	City Tax Due
<input type="text"/>	<input type="text"/>		<input type="text"/>		<input type="text"/>
3.	<input type="text"/>	• X	<input type="text"/>	=	<input type="text"/>
4.	<input type="text"/>	X	<input type="text"/>	=	<input type="text"/>
5.	<input type="text"/>	X	<input type="text"/>	=	<input type="text"/>
6.	<input type="text"/>	X	<input type="text"/>	=	<input type="text"/>
7.	<input type="text"/>	X	<input type="text"/>	=	<input type="text"/>
8.	<input type="text"/>	X	<input type="text"/>	=	<input type="text"/>
Total City Value (add lines 2-8)			Total City Tax Due (add lines 2-8)		<input type="text"/>

III. STATE CREDITS

9. (Credit for Tax Paid In Another State)	Consumer Paid Use Tax	Seller Paid State Gross Receipts	Total State Credit
	<input type="text"/>	<input type="text"/>	<input type="text"/>

IV. LOCAL CITY CREDITS

10. Loc. City Code	Consumer Paid Use Tax	Seller Paid Municipal Gross Receipts	Total Local Credit
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total State/City Credits (add lines 9-11)			<input type="text"/>

DUE DATE: July 31, 2009
 * 5% Penalty Assessed After July 31, 2009
 15% Penalty Assessed After August 31, 2009
 25% Penalty Assessed After September 30, 2009
 If the due date falls on a weekend or legal holiday,
 the due date is extended to the next business day.

► Signature

► Phone Number () Date ___/___/___

For tax assistance, visit dor.wa.gov or call (360) 902-7036. To inquire about the availability of the document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

V. Totals

12. Tax Due	<input type="text"/>
13. Less Credits	<input type="text"/>
14. Subtotal	<input type="text"/>
15. *Add Penalty, If Applicable (Minimum \$5.00) _____ %	<input type="text"/>
16. Total Amount Due	<input type="text"/>

INSTRUCTIONS FOR COMPLETING THE NATURAL GAS USE TAX RETURN

Either the public utility tax or the natural gas use tax is due on purchases of natural gas.

Important: Include your tax registration number on all correspondence and checks.

I. State Natural Gas Use Tax

Volume (in therms): Enter a whole number for the total volume (in therms) of gas delivered this period. If your company received natural gas in more than one location, enter the total volume for all locations. This information will be cross-matched with the quarterly reports required from the local distribution companies.

1 MMBTU = 10 therms OR 1 therm = 100,000 BTU's

Purchase Price: Enter only the purchase price of the gas. Do not include transportation charges.

Transportation Charges: Enter the amount of separately stated interstate and intrastate transportation charges that are not subject to public utility tax.

Total Value: Add the purchase price and the transportation charges and enter the total.

Total State Tax Due: Multiply the total value by .03852 and enter the result.

II. Local City Natural Gas Use Tax

- From the chart below, find the city and tax rate in which you used your natural gas.
- Enter the four-digit code for your city in the "Loc. City Code" column.
- Enter the total value, the local rate, and then calculate the city tax due for each location.

Note: If your natural gas was used at a county address, you only need to complete the state portion of this tax.

III. State Credits and IV. Local City Credits

If you paid tax to another state on gas used, you may be able to take that amount as a credit. Prorate the credit to the state and city portion (if applicable) of the tax based on the relative rates of the taxes.

How to Report Prior Period Adjustments

Make a copy of the original return, cross out the incorrect information and write in the correct information. You may also use a blank Natural Gas Use Tax Return by filling in the correct information. For either method, write "amended" at the top and include a letter of explanation.

CITY CODES AND TAX RATES

Code	City	Rate	Code	City	Rate	Code	City	Rate
1701	Algona	.06000	2706	Fife	.04500	3210	Spokane	.06000
1702	Auburn	.05000	2002	Goldendale (Eff. 1/01/09)		3116	Stanwood	.06000
1704	Bellevue	.05000		First \$350,000 annually	.06000	2716	Sumner: (Eff. 4/01/09)	
3701	Bellingham:		3901	Grandview	.06000		First \$28,571.43 each month	.05250
	First \$250,000 each month	.06000	0302	Kennewick	.08500		Over \$28,571.43 in a month	no tax
	Over \$250,000 in a month	.01000	1715	Kent	.06000	3908	Sunnyside	.06000
2902	Burlington	.03000	1716	Kirkland	.06000	2717	Tacoma	.06000
2101	Centralia	.06000	3111	Marysville	.05000	1729	Tukwila	.06000
2102	Chehalis		3206	Medical Lake	.06000	3406	Tumwater	.06000
	First \$10,000 annually	.06000	3207	Millwood	.02000	3911	Union Gap	.06000
	Over \$10,000 up to \$75,000		2907	Mount Vernon	.06000	0605	Vancouver:	
	annually	.01000	3114	Mukilteo	.06000		First \$25,000 each month	.06000
	Over \$75,000 annually	no tax	3403	Olympia	.09000		Over \$25,000 in a month	.01250
3202	Cheney	.14750	0103	Othello	.06000	3604	Walla Walla	.06000
0202	Clarkston	.06000	0303	Prosser	.06000	1313	Warden:	
3601	College Place	.06000	3812	Pullman	.08000		First \$200,000 annually	.06000
1101	Connell:		2711	Puyallup	.04000		Over \$200,000 annually	no tax
	First \$140,000 annually	.05000	1724	Redmond	.06000	0606	Washougal	.04000
3104	Edmonds	.06000	1725	Renton	.06000	0405	Wenatchee	.06000
3105	Everett	.04500	1726	Seattle	.06000	0805	Woodland	.06000
1732	Federal Way	.07750	3907	Selah:				
3704	Ferndale	.06000		First \$2,000 each month	.06000			
				Over \$2,000 in a month	no tax			