



Jan - Dec 2021

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21

Combined Excise Tax Return

If you had no business activity, check the box and mail this return (unless filed electronically)

NAME _____ ACCOUNT ID _____
 BUSINESS NAME _____
 STREET ADDRESS _____
 CITY, STATE, ZIP _____

Address Changes? Effective date of change ___/___/___ Mailing Address Business Closed? Date Closed ___/___/___ See Additional Information, pg 2 Other Correspondence?
 Please fill in the appropriate box and note address changes above.

► Use Black Ink & Return the Original Form

I STATE BUSINESS AND OCCUPATION TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat-Whlse; Mfg Wheat into Flour; Soybean & Canola Proc	30				.00138	
3	Intl Charter Freight Brokers; Stevedoring; Asst Living Facil	28				.00275	
4	Travel Agent/Tour Operator (\$250,000 or less)	27				.00275	
5	Travel Agent/Tour Operator (over \$250,000)	250				.009	
6	Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care	14				.00484	
7	Prescription Drug Warehousing; Mfg; Wood Biomass Fuel; Split/Proc Dried Peas	21				.00138	
8	Processing for Hire; Printing and Publishing	10				.00484	
9	Manufacturing	07				.00484	
10	Royalties	80				.015	
11	Wholesaling	03				.00484	
12	Warehousing; Radio & TV Broadcasting; Public Rd Const Gov Contracting; Chem Dependency Ctr; Canned Salmon Labelers	11				.00484	
13	Public or Nonprofit Hospitals; Qualified Food Co-ops	55				.015	
14	Cleanup of Radioactive Waste for US Gov	83				.00471	
15	Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year)	04				.015	
16	Service & Other Activities (\$1 million or greater in prior year)	106				.0175	
17	Gambling Contests of Chance (\$50,000 a year or greater)	192				.0163	
18	For Profit Hospitals; Scientific R&D	135				.015	
19	Retailing of Interstate Transportation Equip	19				.00484	
20	Retailing	02				.00471	

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES (LINE 29 on page 2) MUST BE THE SAME

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

TOTAL B&O TAX _____

Filing an Amended Return? Check this box and attach a letter of explanation

DUE DATE April 15, 2022
 ★ 9% Penalty Assessed After April 15, 2022
 19% Penalty Assessed After May 31, 2022
 29% Penalty Assessed After June 30, 2022
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

► Signature _____
 ► Print Name _____
 ► Ph. (_____) _____ Date _____

Line No.	Item	VI TOTALS
21	Total All Tax Due from page 1	
22	Total All Tax Due from page 2	
23	Total All Addendums (example: Rental Car Addendum)	
24	Subtotal (add lines 21-23)	
25	Credit (from page 2, section V, total credit)	
26	Subtotal (subtract line 25 from line 24)	
27	Interest	
28	Add Penalty, if applicable ★ % Minimum \$5.00	
TOTAL AMOUNT OWED (add lines 26-28)		

Please make check or money order payable to the Washington State Department of Revenue. Include your Account ID number on your check.

II STATE SALES AND USE TAX

Line No.	Tax Classification	Code	Gross Amount	Deductions* Totals from Pg 4	Taxable Amount	Rate	Tax Due
29	Retail Sales (also complete local tax section III)	01				.065	
30	Use Tax/Deferred Sales Tax (also complete local use tax section III)	05		Value of articles used by taxpayers as a consumer on which no Washington sales tax has been paid.		.065	
TOTAL STATE SALES & USE TAX							

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Local Sales Tax (Enter applicable rate of tax) Code 45					Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax) Code 46				
Total Taxable Amount must be the same as line 29, column 3, Taxable Amount					Total Value of Articles must be the same as line 30, column 1, Gross Amount				
Line No.	Location Code	Taxable Amount	Local Rate	Tax Due	Line No.	Location Code	Value of Articles	Local Rate	Tax Due
31					34				
32					35				
33					36				
TOTAL TAXABLE					TOTAL VALUE OF ARTICLES				
			TOTAL					TOTAL	

IV OTHER TAXES

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
37	Tobacco Products/Cigars (less than \$0.69)	20				.95	
38	Refuse Collection	64				.036	
39	Petroleum Products Tax (Jan - June ONLY)	57				.003	
40	Petroleum Products Tax (July - Dec ONLY)	577				.0015	
41	Hazardous Substance Tax by Value	65				.007	
42	Motor Vehicle/Sales/Leases	120				.003	
43	Litter Tax	36				.00015	

Line No.	Tax Classification	Code	Item	Quantity	Rate	Tax Due
44	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices Sold:		30.00	
45	Syrup Tax	54	Number of Gallons (whole numbers only) Sold:		1.00	
46	Tire Fee	73	Number of Tires Sold:		.90	
47	Studded Tire Fee	77	Number of Tires Sold:		4.50	
48	Cigar Tax (\$0.69 or more)	194	Number of Cigars (\$0.69 or more):		.65	
49	Little Cigar Tax (acetate integrated filters)	198	Number of Little Cigars:		.15125	
50	Moist Snuff (1.2 oz. or less)	162	Number of Units:		2.526	
51	Moist Snuff (more than 1.2 oz.)	163	Number of Ounces (including partial ounces):		2.105	
52	Hazardous Substance Tax by Volume (Jan - June ONLY)	81	Number of Barrels:		1.13	
53	Hazardous Substance Tax by Volume (July - Dec ONLY)	817	Number of Barrels:		1.14	

*Deductions taken but not itemized on page 4 will be disallowed.

TOTAL OTHER TAXES (add lines 37-53)

V CREDITS

Line No.	Credit Classification	Credit I.D.	Amount	Line No.	Credit Classification	Credit I.D.	Amount
54	Multiple Activities Tax Credit (attach Schedule C)	800		60	Hazardous Substance by Value	992	
55	International Services Credit	855		61	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880	
56	Small Business B&O Tax Credit (go to dor.wa.gov)	815		62	Tobacco Products Tax Credit	930	
57	Renewable Energy System Cost Recovery Credit	925		63	B&O Credit for Syrup Tax Paid	945	
58	Bad Debt Tax Credit (attach Schedule B)	801		64	Other Credits (attach appropriate documents)	810	
59	Hazardous Substance by Volume	991		TOTAL CREDIT (transfer to page 1, line 25)			



Combined Excise Tax Return Deduction Detail

- If you have deductions, return pages 3 and 4. If you do not have deductions, do not return pages 3 and 4.
- We cannot approve deductions taken on the Combined Excise Tax 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 your tax return in the deduction column.

If completing, fill out name, account ID number and attach to your Combined Excise Tax Return.

► Name _____

► Account ID _____ - _____ - _____

Line 1 - Extracting, Extracting for Hire	I.D.	Amount
Bad Debts	1601	
Cash & Trade Discounts	1602	
Other (Explain):	1699	
TOTAL		

Line 2 - Slaughter, Break Processing...	I.D.	Amount
Bad Debts	3001	
Cash & Trade Discounts	3002	
Other (Explain):	3099	
TOTAL		

Line 3 - Intl Charter Freight Brokers...	I.D.	Amount
Bad Debts	2801	
Cash & Trade Discounts	2802	
Other (Explain):	2899	
TOTAL		

Line 4 - Travel Agent/Tour (\$250k or less)	I.D.	Amount
Bad Debts	2701	
Cash & Trade Discounts	2702	
Other (Explain):	2799	
TOTAL		

Line 5 - Travel Agent/Tour (over \$250k)	I.D.	Amount
Bad Debts	25001	
Cash & Trade Discounts	25002	
Other (Explain):	25099	
TOTAL		

Line 6 - Insurance Producers; Title Insurance...	I.D.	Amount
Bad Debts	1401	
Other (Explain):	1499	
TOTAL		

Line 7 - Prescription Drug Warehousing...	I.D.	Amount
Bad Debts	2101	
Cash & Trade Discounts	2102	
Freight on Out-of-State Deliveries	2103	
Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only.)	2104	
Advances Reimbursements; Rtrns & Allowances	2107	
Other (Explain):	2199	
TOTAL		

Line 8 - Processing for Hire; Printing & Publish...	I.D.	Amount
Bad Debts	1001	
Cash & Trade Discounts	1002	
Freight on Out-of-State Deliveries	1003	
Interstate & Foreign Sales	1004	
Advances Reimbursements; Rtrns & Allowances	1007	
Other (Explain):	1099	
TOTAL		

Line 9 - Manufacturing	I.D.	Amount
Bad Debts	0701	
Cash & Trade Discounts	0702	
Freight on Out-of-State Deliveries	0703	
Advances Reimbursements; Rtrns & Allowances	0707	
Other (Explain):	0799	
TOTAL		

Line 10 - Royalties	I.D.	Amount
Bad Debts	8001	
Cash & Trade Discounts	8002	
Advances Reimbursements; Rtrns & Allowances	8007	
Other (Explain):	8099	
TOTAL		

Line 11 - Wholesaling	I.D.	Amount
Bad Debts	0301	
Cash & Trade Discounts	0302	
Interstate & Foreign Sales	0304	
Motor Vehicle Fuel Tax	0305	
Casual Sales; Accomodation Sales	0306	
Advances Reimbursements; Rtrns & Allowances	0307	
No Local Activity	0308	
Dairy, Fruit/Veg. & Seafood Mfd Products (see below)*	0367	
Dairy Products Used in Mfg of Dairy Products	0375	
Other (Explain):	0399	
TOTAL		

*Local sales for transport out-of-state

Line 12 - Warehousing; Radio & TV...	I.D.	Amount
Bad Debts	1101	
Cash & Trade Discounts	1102	
Interstate & Foreign Sales	1104	
Advances Reimbursements; Rtrns & Allowances	1107	
Radio/TV Advertising	1109	
Other (Explain):	1199	
TOTAL		

Line 13 - Public/Nonprofit Hospitals; Qual. Food..	I.D.	Amount
Bad Debts	5501	
Cash & Trade Discounts	5502	
Advances Reimbursements; Rtrns & Allowances	5507	
Other (Explain):	5599	
TOTAL		

Line 14 - Cleanup of Radioactive Waste...	I.D.	Amount
Bad Debts	8301	
Cash & Trade Discounts	8302	
Interstate & Foreign Sales	8304	
Advances Reimbursements; Rtrns & Allowances	8307	
Other (Explain):	8399	
TOTAL		

Line 15 - Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year)	I.D.	Amount
Bad Debts	0401	
Cash & Trade Discounts	0402	
Apportionment (Interstate & Foreign Sales)	0404	
Advances Reimbursements; Rtrns & Allowances	0407	
Gambling Prizes & Cash Pay-Outs	0410	
Qualified Initiation Fees; Dues; Contributions Received	0411	
Interest on Certain Invest/Loan Obligations	0412	
Artistic/Cultural Activities	0416	
Other (Explain):	0499	
TOTAL		

**Not all deductions are allowable from
both Retailing (B&O) and Retail Sales Tax.**

Line 16 - Service & Other Activities (\$1 million or greater in prior year)	I.D.	Amount
Bad Debts	10601	
Cash & Trade Discounts	10602	
Apportionment (Interstate & Foreign Sales)	10604	
Advances Reimbursements; Rtrns & Allowances	10607	
Qualified Initiation Fees; Dues; Contributions Received	10611	
Interest on Certain Invest/Loan Obligations	10612	
Artistic/Cultural Activities	10616	
Other (Explain):	10699	
TOTAL		

Line 17 - Gambling Contests of Chance (\$50,000 a year or greater)	I.D.	Amount
Gambling Prizes & Cash Pay-Outs	19210	
Other (Explain):	19299	
TOTAL		

Line 18 - For Profit Hospitals; Scientific R&D	I.D.	Amount
Bad Debts	13501	
Cash & Trade Discounts	13502	
Apportionment (Interstate & Foreign Sales)	13504	
Advances Reimbursements; Rtrns & Allowances	13507	
Qualified Initiation Fees; Dues; Contributions Received	13511	
Other (Explain):	13599	
TOTAL		

Line 19 - Retailing of Interstate Transport...	I.D.	Amount
Bad Debts	1901	
Cash & Trade Discounts	1902	
Interstate & Foreign Sales	1904	
Advances Reimbursements; Rtrns & Allowances	1907	
Consignment Sales	1915	
Other (Explain):	1999	
TOTAL		

Line 20 - Retailing (B&O)	I.D.	Amount
Bad Debts	0201	
Cash & Trade Discounts	0202	
Interstate & Foreign Sales	0204	
Motor Vehicle Fuel Tax	0205	
Advances Reimbursements; Rtrns & Allowances	0207	
No Local Activity	0208	
Casual Sales; Accommodation Sales	0213	
Tax in Gross	0214	
Consignment Sales	0215	
Artistic/Cultural Activities	0216	
Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals	0217	
Compliant Carryout Bag Charge	02103	
Dairy and Seafood Mfd Products (see below)*	02118	
Other (Explain):	0299	
TOTAL		

*Local sales for transport out-of-state

◆ **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 daily from the 1st day of the month following the due date of the return until 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 return. Do not mail a paper return back to the Department.

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.

Line 29 - Retail Sales Tax	I.D.	Amount
Bad Debts	0101	
Cash & Trade Discounts	0102	
Interstate & Foreign Sales	0104	
Tax in Gross	0114	
Sales to U.S. Government	0118	
Motor Vehicle Fuel Sales	0119	
Prescription Drugs/Hearing Aids/Lenses/etc	0121	
Exempt Food Sales	0122	
Trade-in Allowance	0124	
Newspapers	0125	
Sales to Indians with Delivery on the Reservation	0128	
Sales of Feed to Fish Farmers	0129	
Taxable Amount for Tax Paid at Source	0130	
Returns & Allowances	0131	
Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays	0132	
Ride-Sharing Vans (Jan - Aug ONLY)	0134	
Purebred Livestock for Breeding	0135	
Tax Deferral/Investment Certificate No. _____	0136	
Sale of Manufacturing Mach/Equip; Install Labor	0156	
Retail Sales Tax Exempt Purchases by Farmers	0159	
Direct Pay Permits	0170	
Retail Sales Tax Reported on SER	0179	
In-State Sales of Motor Vehicles, etc. to Nonresidents	01108	
Feminine Hygiene Products	01111	
Sales & Leases of New/Used Clean Alternative Fuel (Addendum Required)	01114	
Sales of Zero Emission Buses, Batteries, Fuel Cells and Infrastructure for Electric Vehicles	01115	
Sales of Qualified Ride-sharing Vehicles (Sept - Dec ONLY)	01126	
Other (Explain):	0199	
TOTAL		

Line 38 - Refuse Collection	I.D.	Amount
Bad Debts	6401	
Sales to U.S. Government	6418	
Sales to other Refuse/Solid Waste Collectors	6445	
Other (Explain):	6499	
TOTAL		

Line 39 - Petroleum Tax (Jan - June ONLY)	I.D.	Amount
Petroleum Products Exported Out of State	5746	
Other (Explain):	5799	
TOTAL		

Line 40 - Petroleum Tax (July - Dec ONLY)	I.D.	Amount
Petroleum Products Exported Out of State	57746	
Other (Explain):	57799	
TOTAL		

Line 41 - Hazardous Substance Tax by Value	I.D.	Amount
Other (Explain):	6599	
TOTAL		