



Multi-Purpose Combined Excise Tax Return

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

Account ID

**► Use Black Ink &
 Return Original Form**

NAME _____ ACCOUNT ID _____

BUSINESS NAME _____

STREET ADDRESS _____

CITY, STATE, ZIP _____

**► This Return is Effective
 October 2019, Forward**

Address Changes? Mailing Address Business Closed? Date Closed ___/___/___ See Additional Information, pg 2 Other Correspondence?

Effective date of change ___/___/___

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	Gambling Contests of Chance (\$50,000 a year or greater)	192				.0163	
17	For Profit Hospitals; Scientific R&D	135				.015	
18	Retailing of Interstate Transportation Equip	19				.00484	
19	Retailing	02				.00471	

**GROSS AMOUNTS FOR RETAILING AND
 RETAIL SALES (LINE 28 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

- 9% Penalty Assessed After Due Date
- 19% Penalty Assessed After the Last Day of the Month Following the Due Date
- 29% Penalty Assessed After Last Day of the Second Month Following the Due Date

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
20	Total All Tax Due from page 1	
21	Total All Tax Due from page 2	
22	Total All Addendums (example: Rental Car Addendum)	
23	Subtotal (add lines 20-22)	
24	Credit (from page 2, section V, total credit)	
25	Subtotal (subtract line 24 from line 23)	
26	Interest	
27	Add Penalty, if applicable ★ % Minimum \$5.00	
TOTAL AMOUNT OWED (add lines 25-27)		

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	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due	
28	Retail Sales (also complete local tax section III)	01				.065		
29	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	Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax)					Code
Total Taxable Amount must be the same as line 28, column 3, Taxable Amount					45	Total Taxable Amount must be the same as line 29, column 1, Gross Amount					46
Line No.	Location Code	Taxable Amount	Local Rate	Tax Due		Line No.	Location Code	Value of Articles	Local Rate	Tax Due	
30						33					
31						34					
32						35					
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
36	Tobacco Products/Cigars (less than \$0.69)	20				.95	
37	Refuse Collection	64				.036	
38	Petroleum Products Tax	57	Temporarily Not Due - Fund Limit Reached			.003	
39	Hazardous Substance Tax by Value	65				.007	
40	Intermediate Care Facilities	79				.06	
41	Motor Vehicle/Sales/Leases	120				.003	
42	Litter Tax	36				.00015	

Line No.	Tax Classification	Code	Item	Quantity	Rate	Tax Due
43	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices Sold:		30.00	
44	Syrup Tax	54	Number of Gallons (whole numbers only) Sold:		1.00	
45	Tire Fee	73	Number of Tires Sold:		.90	
46	Studded Tire Fee	77	Number of Tires Sold:		4.50	
47	Cigar Tax (\$0.69 or more)	194	Number of Cigars (\$0.69 or more):		.65	
48	Little Cigar Tax (acetate integrated filters)	198	Number of Little Cigars:		.15125	
49	Moist Snuff (1.2 oz. or less)	162	Number of Units:		2.526	
50	Moist Snuff (more than 1.2 oz.)	163	Number of Ounces (including partial ounces):		2.105	
51	Hazardous Substance Tax by Volume	81	Number of Barrels:		1.09	

◆ 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.

V CREDITS

Line No.	Credit Classification	Credit I.D.	Amount
52	Multiple Activities Tax Credit (attach Schedule C)	800	
53	International Services Credit	855	
54	Small Business B&O Tax Credit (go to dor.wa.gov)	815	
55	Renewable Energy System Cost Recovery Credit	925	
56	Bad Debt Tax Credit (attach Schedule B)	801	
57	Hazardous Substance by Volume	991	
58	Hazardous Substance by Value	992	
59	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880	
60	Tobacco Products Tax Credit	930	
61	B&O Credit for Syrup Tax Paid	945	
62	Other Credits (attach appropriate documents)	810	
TOTAL CREDIT (transfer to page 1, line 24)			

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

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	
<i>Qualified</i> Initiation Fees; Dues; Contributions <i>Received</i>	0411	
Interest on Certain Invest/Loan Obligations	0412	
Artistic/Cultural Activities	0416	
Other (Explain):	0499	
TOTAL		

Line 16 - Gambling Contests of Chance (\$50,000 a year or greater)	I.D.	Amount
Gambling Prizes & Cash Pay-Outs	19210	
Other (Explain):	19299	
TOTAL		

Line 17 - 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	
<i>Qualified</i> Initiation Fees; Dues; Contributions <i>Received</i>	13511	
Other (Explain):	13599	
TOTAL		

Line 18 - 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 19 - 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	
Dairy and Seafood Mfd Productes (see below)*	0267	
Other (Explain):	0299	
TOTAL		

*Local sales for transport out-of-state

Line 28 - 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	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	
Sales & Leases of New/Used Clean Alternative Fuel	01114	
Sales of Zero Emission Buses, Batteries, Fuel Cells and Infrastructure for Electric Vehicles	01115	
Sales of New Electric Vessels and Marine Propulsion Systems	01116	
Other (Explain):	0199	
TOTAL		

Line 37 - 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 38 - Petroleum Tax	I.D.	Amount
Petroleum Products Exported Out of State	5746	
Other (Explain):	5799	
TOTAL		

Line 39 - Hazardous Substance Tax	I.D.	Amount
Other (Explain):	6599	
TOTAL		