

**Enhanced Food Fish Excise Tax Addendum**

▶ Use Black Ink and Attach Original Form to your Excise Tax Return.

Name \_\_\_\_\_ Tax Registration Number

**No enhanced food fish purchases, first possession, or fishing activity.**  
*(This addendum must be filed even if no tax is due.)*

**Note: Instructions for completing the Enhanced Food Fish Excise Tax Addendum are on page two.**

Line No.	Species	Code No.	Per Species Indicate Pounds, Gallons, Bushels, Dozens	Taxable Value	Rate	Tax Due
1.	Chinook Fish or Eggs	202	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x .0562 =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
2.	Coho Fish or Eggs	204	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x .0562 =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
3.	Chum Fish or Eggs	206	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x .0562 =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
4.	Pink Fish or Eggs	208	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x .0337 =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
5.	Sockeye Fish or Eggs	210	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x .0337 =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
6.	Other Food Fish or Eggs	215	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x .0225 =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
7.	Shellfish	220	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x .0225 =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
8.	Sea Urchin	221	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x .0492 =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
9.	Sea Cucumber	222	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x .0492 =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
10.	Oysters	225	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x .0009 =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
11.	Anadromous Game Fish	228	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x .0562 =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
<b>Tax Due</b> (Transfer to line 17 in the Totals section)						<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>

**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
12.	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	Sea Urchin	700	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x <span style="border: 1px solid black; display: inline-block; width: 50px; height: 20px;"></span> =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
13.	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	Sea Cucumber	705	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x <span style="border: 1px solid black; display: inline-block; width: 50px; height: 20px;"></span> =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
14.	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	Anadromous Game Fish	710	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x <span style="border: 1px solid black; display: inline-block; width: 50px; height: 20px;"></span> =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
15.	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	715	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x <span style="border: 1px solid black; display: inline-block; width: 50px; height: 20px;"></span> =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
16.	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	715	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>	x <span style="border: 1px solid black; display: inline-block; width: 50px; height: 20px;"></span> =	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
<b>Total Credit not to exceed Tax Due</b> (Transfer to line 18 in the Totals section)							<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>

For Fish Tax assistance, call (360) 902-7151.

**Totals**

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

State of Washington  
 Department of Revenue  
 PO Box 34051  
 Seattle, WA 98124-1051

17.	Tax Due	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
18.	Credits	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>
19.	<b>Total Enhanced Food Fish Tax Amount Owed</b> <i>(Subtract line 18 from line 17)</i>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span>

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 you are claiming a credit for is Sea Urchin, Sea Cucumber, or Anadromous Game Fish select the appropriate line from lines 12-14. For all other species, complete lines 15 and/or 16. 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. Occasionally, the tax rate paid to another taxing authority may be higher than the tax rate assessed by Washington. Your credit cannot exceed the amount of enhanced food fish tax that would be due to the State of Washington on the same fish. If the tax rate paid to another taxing authority is higher than assessed by Washington, enter the Washington rate.

Enter the amount of the credit. The credit will be the result of multiplying the other taxing authority's tax rate by the taxable value.