

**Enhanced Food Fish Excise Tax Addendum**

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

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

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Check this box if 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	<input type="text"/>	<input type="text"/>	x .0562 =	<input type="text"/>
2.	Coho Fish or Eggs	204	<input type="text"/>	<input type="text"/>	x .0562 =	<input type="text"/>
3.	Chum Fish or Eggs	206	<input type="text"/>	<input type="text"/>	x .0562 =	<input type="text"/>
4.	Pink Fish or Eggs	208	<input type="text"/>	<input type="text"/>	x .0337 =	<input type="text"/>
5.	Sockeye Fish or Eggs	210	<input type="text"/>	<input type="text"/>	x .0337 =	<input type="text"/>
6.	Other Food Fish or Eggs	215	<input type="text"/>	<input type="text"/>	x .0225 =	<input type="text"/>
7.	Shellfish	220	<input type="text"/>	<input type="text"/>	x .0225 =	<input type="text"/>
8.	Sea Urchin	221	<input type="text"/>	<input type="text"/>	x .0492 =	<input type="text"/>
9.	Sea Cucumber	222	<input type="text"/>	<input type="text"/>	x .0492 =	<input type="text"/>
10.	Oysters	225	<input type="text"/>	<input type="text"/>	x .0009 =	<input type="text"/>
11.	Anadromous Game Fish	228	<input type="text"/>	<input type="text"/>	x .0562 =	<input type="text"/>
<b>Tax Due</b> (Transfer to line 17 in the Totals section)						<input type="text"/>


**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.	<input type="text"/>	Sea Urchin	700	<input type="text"/>	<input type="text"/>	x <input type="text"/>	<input type="text"/>
13.	<input type="text"/>	Sea Cucumber	705	<input type="text"/>	<input type="text"/>	x <input type="text"/>	<input type="text"/>
14.	<input type="text"/>	Anadromous Game Fish	710	<input type="text"/>	<input type="text"/>	x <input type="text"/>	<input type="text"/>
15.	<input type="text"/>	<input type="text"/>	715	<input type="text"/>	<input type="text"/>	x <input type="text"/>	<input type="text"/>
16.	<input type="text"/>	<input type="text"/>	715	<input type="text"/>	<input type="text"/>	x <input type="text"/>	<input type="text"/>
<b>Total Credit not to exceed Tax Due</b> (Transfer to line 18 in the Totals section)							<input type="text"/>

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	<input type="text"/>
18.	Credits	<input type="text"/>
19.	<b>Total Enhanced Food Fish Tax Amount Owed</b> (Subtract line 18 from line 17)	<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 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.