

II. State and Local Retail Sales Tax

State Retail Sales Tax [01] (Also complete Local Retail Sales Tax section below.)

Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
6. <input style="width: 100%;" type="text"/>	- <input style="width: 100%;" type="text"/>	= <input style="width: 100%;" type="text"/>	X .065	<input style="width: 100%;" type="text"/>

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

Local Retail Sales Tax [45] (Enter applicable tax rate.)

	Location Code	Taxable Amount		Local Rate		Tax Due City or County
7. ▶ Note: If more than two locations please report all information on the Local Sales & Use Tax Addendum, page 1. If you need an Addendum, go to our website at dor.wa.gov .	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X	<input style="width: 100%;" type="text"/>	=	<input style="width: 100%;" type="text"/>
	Location Code	Taxable Amount		Local Rate		Tax Due City or County
8.	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X	<input style="width: 100%;" type="text"/>	=	<input style="width: 100%;" type="text"/>
		Total Taxable Amount **				
9. Total Taxable Amount		<input style="width: 100%;" type="text"/>				

** This amount must be the same as State Retail Sales Taxable Amount, line 6.

III. State and Local Use Tax

State Use Tax/Deferred Sales Tax [05] (Also complete Local Use Tax/Deferred Sales Tax section below.)

Gross Amount ***		Rate		Tax Due
10. <input style="width: 100%;" type="text"/>	*** Value of articles used or consumed on which no Washington sales tax has been paid.	X .065	=	<input style="width: 100%;" type="text"/>

Local Use Tax/Deferred Sales Tax [46] (Enter applicable tax rate.)

	Location Code	Value of Articles		Local Rate		Tax Due City or County
11. ▶ Note: If more than two locations please report all information on the Local Sales & Use Tax Addendum, page 2. If you need an Addendum, go to our website at dor.wa.gov .	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X	<input style="width: 100%;" type="text"/>	=	<input style="width: 100%;" type="text"/>
	Location Code	Value of Articles		Local Rate		Tax Due City or County
12.	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X	<input style="width: 100%;" type="text"/>	=	<input style="width: 100%;" type="text"/>
		Total Value of Articles ****				
13. Total Value of Articles		<input style="width: 100%;" type="text"/>				

**** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 10.

IV. Motor Vehicle Sales/Leases & Litter Taxes

14. Motor Vehicle Sales/Leases Tax [120]	Taxable Amount		Rate		Tax Due
	<input style="width: 100%;" type="text"/>	X	.003	=	<input style="width: 100%;" type="text"/>
15. Litter Tax [36]	Taxable Amount		Rate		Tax Due
	<input style="width: 100%;" type="text"/>	X	.00015	=	<input style="width: 100%;" type="text"/>

◆ Additional Information ◆

The easiest way to file your return is to use our free **E-file service** at dor.wa.gov or call 1-877-345-3353.

16. Total Tax Due from Sections II, III, & IV (Transfer total to page 1, line 23.)	<input style="width: 100%;" type="text"/>
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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 from the first day of the month following the due date, until paid. (RCW 82.32.050)

For Internet Assistance - Go to DOR's home page at dor.wa.gov.

- Get tax return information and instructions, penalty waiver information, and more.
- Get the Local Sales and Use Tax Addendum, and other tax-related forms.
- Update your account information or close your account with the Department of Revenue.

Telephone Assistance

- If you did not have business activity call 1-800-647-7706. At the greeting, follow the instructions given to file a no business activity return. Do not mail a paper return back to the Department.

V. Credits

17. Small Business B&O Tax Credit [815] (Go to dor.wa.gov .)	Amount of Credit
	<input style="width: 100%;" type="text"/>
18. International Services Credit [855]	Amount of Credit
	<input style="width: 100%;" type="text"/>
19. B&O Credit for Syrup Tax Paid [945]	Amount of Credit
	<input style="width: 100%;" type="text"/>
20. Other Credits (Examples: Multiple Activities, Bad Debt) [810] Attach appropriate documents.	Amount of Credit
	<input style="width: 100%;" type="text"/>
21. Total Credit (Transfer total to page 1, line 26.)	Amount of Credit
	<input style="width: 100%;" type="text"/>

5. Retailing (B&O)

	I.D.	Amount
Bad Debts	[0201]	<input type="text"/>
Cash & Trade Discounts	[0202]	<input type="text"/>
Interstate & Foreign Sales	[0204]	<input type="text"/>
Motor Vehicle Fuel Tax	[0205]	<input type="text"/>
Advances Reimbursements; Rtns & Allowances	[0207]	<input type="text"/>
No Local Activity	[0208]	<input type="text"/>
Casual Sales; Accommodation Sales	[0213]	<input type="text"/>
Tax in Gross	[0214]	<input type="text"/>
Consignment Sales	[0215]	<input type="text"/>
Artistic/Cultural Activities	[0216]	<input type="text"/>
Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals	[0217]	<input type="text"/>
Dairy & Seafood Mfd Products (see below)*	[0267]	<input type="text"/>
Other (Explain below):	[0299]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

*Local sales for transport out-of-state

6. State Retail Sales Tax

	I.D.	Amount
Bad Debts	[0101]	<input type="text"/>
Cash & Trade Discounts	[0102]	<input type="text"/>
Interstate & Foreign Sales	[0104]	<input type="text"/>
Tax in Gross	[0114]	<input type="text"/>
Sales to U.S. Government	[0118]	<input type="text"/>
Motor Vehicle Fuel Sales	[0119]	<input type="text"/>
Prescription Drugs/Hearing Aids/Lenses/etc.	[0121]	<input type="text"/>
Exempt Food Sales	[0122]	<input type="text"/>
Qualified Nonresident Sales	[0123]	<input type="text"/>
Trade-in Allowance	[0124]	<input type="text"/>
Newspapers	[0125]	<input type="text"/>
Sales to Indians with Delivery on the Reservation	[0128]	<input type="text"/>
Sales of Feed to Fish Farmers	[0129]	<input type="text"/>
Taxable Amount for Tax Paid at Source	[0130]	<input type="text"/>
Returns & Allowances	[0131]	<input type="text"/>
Sales to Nonprofit Org of Artistic/Cultural Art Objects for Displays	[0132]	<input type="text"/>
Ride-Sharing Vans	[0134]	<input type="text"/>
Purebred Livestock for Breeding	[0135]	<input type="text"/>
Tax Deferral/Investment Certificate No. _____	[0136]	<input type="text"/>
Sale of Manufacturing Machinery/Equipment; Install Labor	[0156]	<input type="text"/>
Retail Sales Tax Exempt Purchases by Farmers	[0159]	<input type="text"/>
Direct Pay Permits	[0170]	<input type="text"/>
Retail Sales Tax Reported on SER	[0179]	<input type="text"/>
Other (Explain below):	[0199]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

- ▶ Note: Not all deductions are allowable from both Retailing and Retail Sales Tax.
- ▶ If you have deductions, please include this Deduction Detail page with your return.

For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.