



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

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

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

*Local sales for transport out-of-state

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

| 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 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 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 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 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 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 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 | | |

| 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 | | |

**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 | |
| 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 | 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 | I.D. | Amount |
|--|------|--------|
| Petroleum Products Exported Out of State | 5746 | |
| Other (Explain): | 5799 | |
| TOTAL | | |

| Line 40 - Hazardous Substance Tax by Value | I.D. | Amount |
|--|------|--------|
| Other (Explain): | 6599 | |
| TOTAL | | |

| Line 43 - Heavy Equipment Rental Tax | I.D. | Amount |
|---|---------|--------|
| Bad Debts | 111101 | |
| Cash & Trade Discounts | 111102 | |
| Interstate & Foreign Sales | 111104 | |
| Rentals from Out-of-state Dealers | 1111120 | |
| Rentals to Government | 1111121 | |
| Sales to Indians with Delivery on the Reservation | 1111128 | |
| Other (Explain): | 1111199 | |
| TOTAL | | |