

Instructions for Completing the Combined Excise Tax Return

◆ (You must file a return even if you had no business activity) ◆

All annual filers must file electronically unless they have an approved waiver.

You must do one of the following steps by **April 15, 2024**:

1. **If you had business activity**, you must file your return using one of the following options:
 - File electronically. Go to **dor.wa.gov** to use our free electronic filing service.
 - Complete and mail the enclosed return. If the return does not include your reporting classifications please call.
2. **If you did not have business activity, you must still file your return** by using one of the following options:
 - **Electronic filing:** The simplest way to file is to use our free electronic filing service at **dor.wa.gov**.
 - **Phone:** To use our automated system at any time call 360-705-6705. At the greeting, follow the instructions given to file a no business return.
 - **Mail:** Check the “no business activity” box at the top of your tax return, sign, date, and mail to the address listed at the top of your return.
3. **If your business is closed**, and the close date is in 2023 or after, **you must still file your return**. You must close your account by using one of the following:
 - **Online:** To get more information about closing your account, and to complete the online form go to our website at **dor.wa.gov/CloseAccount**.
 - **Mail:** Complete your return reporting any revenue collected and check the “Business Closed” box at the top of your tax return, enter the date closed, and mail to the address listed at the top of your return.

Section I: State Business and Occupation (B&O) Tax, Lines 1-21

1. Locate the B&O tax classification(s) for your business. Enter the gross income from your business activities under Gross Amount.
2. Calculate your total Deductions. (**Deductions do not apply to all taxpayers**)
 - a. On pages 3 and 4, Deduction Detail, locate the line number and activity that corresponds to the line number of your B&O tax classification(s) on page 1 of the tax return.
 - b. Enter the amount of your deduction next to the appropriate deduction type.
 - c. For each B&O Tax classification, enter the total amount of deductions in the Total box.
 - d. Transfer the total deduction amount to the corresponding line on page 1 of your return.
3. On page 1, subtract the Deductions from the Gross Amount and enter that number under Taxable Amount.
4. Multiply each taxable amount by the rate shown and enter the amount under Tax Due.
5. Add Tax Due amounts (lines 1-21) and enter the total in the Total B&O Tax box.

Section II: State Sales & Use Tax, Lines 30-31 State Retail Sales Tax, Line 30

1. Enter the gross amount. This amount must be the same as the Retailing gross amount on page 1, line 21.
2. Enter all deduction amounts on the Deduction Detail page.
3. Add all deductions and transfer the total amount to page 2, line 30.
4. On page 2, subtract the deductions from the gross amount. Enter that number under Taxable Amount.
5. Multiply the taxable amount by the rate shown and enter that number under Tax Due.

State Use Tax/Deferred Sales Tax, Line 31

1. Under Use Tax/Deferred Sales Tax Gross Amount, enter the value of the articles used or consumed in Washington State on which sales tax has not been paid.
2. Multiply the gross amount by the rate shown and enter the amount under Tax Due.

Section III: Local City and/or County Sales and Use Tax Local Sales Tax Lines 32-34

1. Enter the location code and local rate for each location in which tax is due. If more than three locations, please report local retail sales tax on page 1 of the Local Sales & Use Tax Addendum. To access the addendum or to find current location codes and rates, go to our website at **dor.wa.gov**.
2. Enter the taxable amount for each location.
3. Multiply taxable amounts by the local rate and enter the amount under Tax Due.
4. Add the taxable amounts and enter the sum under Total Taxable. This amount must be the same as the Retail Sales Taxable Amount on line 30.
5. Add all the Tax Due and enter the amount in the Total box.

Local Use Tax/Deferred Sales Tax, Lines 35-37

1. Enter the location code and local rate for each location in which tax is due. If more than three locations, please report local use tax/deferred sales tax on page 2 of the Local Sales & Use Tax Addendum. To access the addendum go to our website at **dor.wa.gov**.
2. Enter the taxable amount for each location under Value of Articles.
3. Multiply the value of articles by the local rate and enter the amount under Tax Due.
4. Add the value of articles amount, and enter the sum under the Total Value of Articles. This must be the same as the gross amount on line 31.

5. Add all the Tax Due and enter the amount in the Total box.

Lodging Taxes

Use Lodging Addendum.

Section IV: Other Taxes

Lines 38-45

1. The gross amounts for these lines are based on the value of the product. In column 1 on the line for the appropriate tax classification, write the gross amount.
2. If you have deductions, enter the total deductions in column 2. (Deductions must be itemized on page 4).
3. Subtract column 2 from column 1. Write this amount in column 3. This is your taxable amount.
4. Multiply the taxable amount in column 3 by the rate shown in column 4 and write this amount in column 5.

Lines 46-55

1. The taxes in this section of the return are based on the quantity sold. On the line for the appropriate tax classification, write the number of items sold in the Quantity column.
2. Multiply the quantity by the rate shown in the Rate column and write this amount in the Tax Due column.

Total Other Taxes, Lines 38-55

1. Total the amounts in the Tax Due column, lines 38-55.
2. Write this amount in the Total Other Taxes box.

Section V: Credits

Lines 56-66

1. Enter credit amount(s) on the appropriate line(s).
2. Use the appropriate Small Business B&O Tax Credit Table, to determine if you are eligible for this credit. SBC tables are enclosed with your return or can be found at dor.wa.gov/SBC. If you are eligible, enter the amount on line 58 in the Amount column.
3. Total all credits on lines 56-66, and write this amount in the Total Credit box. Transfer this amount to Section VI, line 26 on page 1 of the return.
4. Attach any documents or schedules required to support your credit(s) to the tax return.

Section VI: Totals

Lines 22-29

1. Total all tax due amounts on page 1. Write this total on line 22.
2. Total all tax due amounts on page 2. Write this total on line 23.
3. If applicable, write the total of all addendums on line 24. (for example, Rental Car Addendum)
4. Add lines 22-24 and write this amount on line 25.
5. Subtract line 26 from line 25 and write this amount on line 27.

6. If you file this tax return after the due date shown on page 1 of the tax return, you owe a penalty. See penalty rates on page 1 of the tax return below the due date and **enter the penalty rate** in the percentage section of line 29, after the star. Multiply the penalty rate you owe by the subtotal on line 27 and write this amount in the total section of line 29.
7. Add lines 27-29 and write this amount in the Total Amount Owed box. This is the amount you owe.

Finishing Your Tax Return

To help us process your tax return, please:

1. Make sure the gross amounts reported were earned during the reporting period shown on the return.
2. If you have deductions, print your name and DOR Account ID on the top of page 3, Deduction Detail page.
3. Attach the Deduction Detail page and any credit schedules or addendums to your return, if applicable.
4. **Sign and date the return.**
5. Write a daytime phone number, including area code.
6. Mail to the address on the top of your return or use the envelope provided.



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.

CETR (12/11/23)