

Natural Gas Use Tax Addendum
Tax Rates Effective April 1, 2018

Period
Year

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

Name _____ Tax Registration Number

Check box if public utility tax was paid on entire purchase or natural gas was not purchased for this period.
(This addendum must be filed even if no tax is due.)

State Natural Gas Use Tax

| | | | |
|--|----------------------|--------------------------------|------------------------|
| Volume (in therms) [122] | Purchase Price [121] | Transportation Charges [12171] | Total Value |
| 1. <input type="text"/> | <input type="text"/> | + <input type="text"/> | = <input type="text"/> |
| 2. Total State Tax Due (Multiply the Total Value in line 1, by the tax rate .03852) | | | <input type="text"/> |

Local City Natural Gas Use Tax [141]

▶ Note: To find the local city code and local rate in which you used your natural gas, see the bottom of page 2.

| | | | |
|--|----------------------|--|------------------------|
| Loc. City Code | Total City Value | Local Rate | City Tax Due |
| 3. <input type="text"/> | <input type="text"/> | x <input type="text"/> | = <input type="text"/> |
| 4. <input type="text"/> | <input type="text"/> | x <input type="text"/> | = <input type="text"/> |
| 5. <input type="text"/> | <input type="text"/> | x <input type="text"/> | = <input type="text"/> |
| 6. <input type="text"/> | <input type="text"/> | x <input type="text"/> | = <input type="text"/> |
| 7. <input type="text"/> | <input type="text"/> | x <input type="text"/> | = <input type="text"/> |
| 8. <input type="text"/> | <input type="text"/> | x <input type="text"/> | = <input type="text"/> |
| 9. <input type="text"/> | <input type="text"/> | x <input type="text"/> | = <input type="text"/> |
| 10. Total City Value (add lines 3-9) | <input type="text"/> | Total City Tax Due (add lines 3-9) | <input type="text"/> |

State Credit(s)

| | | | |
|--|-----------------------|----------------------------------|----------------------|
| | Consumer Paid Use Tax | Seller Paid State Gross Receipts | Total State Credit |
| 11. Credit for Tax Paid in Another State | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Local City Credit(s)

| | | | |
|--------------------------|-----------------------|--|----------------------|
| Loc. City Code | Consumer Paid Use Tax | Seller Paid Municipal Gross Receipts | Total Local Credit |
| 12. <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 13. <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | | 14. Total State/City Credit(s) (add lines 11-13) | <input type="text"/> |

▶ **Reminder: Attach this addendum to your original return and mail to the Department.**

Totals

| | |
|--|----------------------|
| 15. Total Tax Due (add line 2 and line 10) | <input type="text"/> |
| 16. Total Credit (line 14) | <input type="text"/> |
| 17. Total Amount Due (Subtract line 16 from line 15) | <input type="text"/> |

Add all Addendum totals and transfer the amount to the Total All Addendums line on your tax return.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

Instructions for Completing the Natural Gas Use Tax Addendum

Either the public utility tax or the natural gas use tax is due on purchases of natural gas.

Important: Include your tax registration number on all correspondence and checks.

State Natural Gas Use Tax

Volume (in therms): Enter a whole number for the total volume (in therms) of gas delivered this period. If your company received natural gas in more than one location, enter the total volume for all locations. This information will be cross-matched with the quarterly reports required from the local distribution companies.

1 MMBTU = 10 therms OR 1 therm = 100,000 BTU's.

Purchase Price: Enter only the purchase price of the gas. Do not include transportation charges.

Transportation Charges: Enter the amount of separately stated interstate and intrastate transportation charges that were not subject to public utility tax.

Total Value: Add the purchase price and the transportation charges and enter the total.

Total State Tax Due: Multiply the total value by .03852 and enter the result.

Local City Natural Gas Use Tax

From the chart below, find the city and tax rate in which you used your natural gas.

Enter the four-digit code for your city in the "Loc. City Code" column.

Enter the total value, local rate, and calculate the city tax due for each location.

Note: If your natural gas was used at a county address, you only need to complete the state portion of this tax.

State and Local City Credit(s)

If you paid tax to another state on gas used, you may be able to take that amount as a credit. Prorate the credit to the state and city portion (if applicable) of the tax based on the relative rates of the taxes.

How to Report Prior Period Adjustments

Make a copy of the original return, cross out the incorrect information and write in the correct information. You may also use a blank Natural Gas Use Tax Addendum by filling in the correct information. For either method, write "amended" at the top and include a letter of explanation.

Local City Codes and Tax Rates

| Code | City | Rate | Code | City | Rate | Code | City | Rate |
|------|-----------------------------------|-------|------|-----------------------------|-------|------|-------------------------------|-------|
| 1701 | Algona | .0600 | 3901 | Grandview | .0600 | 3210 | Spokane | .0600 |
| 3101 | Arlington | .0600 | 1714 | Issaquah | .0600 | 3116 | Stanwood | .0600 |
| 1702 | Auburn | .0600 | 0302 | Kennewick | .0850 | | Sumas: | |
| 1704 | Bellevue | .0500 | 1715 | Kent | .0600 | 3707 | First \$50,000 each month | .0100 |
| | Bellingham: | | 1716 | Kirkland | .0600 | 3799 | Over \$50,000 in a month . | .0000 |
| 3701 | First \$250,000 each month | .0600 | 2721 | Lakewood | .0600 | | Sumner: | |
| 3771 | Over \$250,000 in a month | .0100 | 3111 | Marysville | .0500 | 2716 | First \$28,571.43 each month | .0525 |
| 2902 | Burlington | .0300 | 3206 | Medical Lake | .0600 | 2799 | Over \$28,571.43 in a month | .0000 |
| 2101 | Centralia | .0600 | 3207 | Millwood | .0200 | 3908 | Sunnyside | .0600 |
| | Chehalis: | | 2907 | Mount Vernon | .0600 | 2717 | Tacoma | .0750 |
| 2102 | First \$166,666.66 annually..... | .0600 | 3114 | Mukilteo | .0600 | 1729 | Tukwila | .0600 |
| 2181 | Over \$166,666.67 up to | | 3403 | Olympia | .0900 | 3406 | Tumwater | .0600 |
| | \$7,500,000 annually | .0100 | 0103 | Othello | .0600 | 3911 | Union Gap | .0600 |
| 2199 | Over \$7,500,000.01 annually | .0000 | 1104 | Pasco | .0850 | | Vancouver: | |
| 3202 | Cheney | .1475 | 0303 | Prosser | .0600 | 0605 | First \$25,000 each month | .0600 |
| 0202 | Clarkston | .0600 | 3812 | Pullman | .0800 | 0675 | Over \$25,000 in a month . | .0125 |
| 3601 | College Place | .0600 | 2711 | Puyallup | .0400 | 3604 | Walla Walla | .0600 |
| 1101 | Connell | .0600 | 1724 | Redmond | .0600 | | Warden: | |
| 3104 | Edmonds | .0600 | 1725 | Renton | .0600 | 1313 | First \$200,000 annually .. | .0600 |
| 3105 | Everett | .0600 | 0304 | Richland | .0850 | 1399 | Over \$200,000 annually | .0000 |
| 1732 | Federal Way | .0775 | 0604 | Ridgefield | .0160 | 0606 | Washougal | .0400 |
| 3704 | Ferndale | .0600 | 1726 | Seattle | .0600 | 0405 | Wenatchee | .0600 |
| 2706 | Fife | .0450 | | Selah: | | 0805 | Woodland | .0600 |
| | Goldendale: | | 3907 | First \$2,000 each month .. | .0600 | 3913 | Yakima | .0600 |
| 2002 | First \$5,833,333.33 annually... | .0600 | 3999 | Over \$2,000 in a month ... | .0000 | | | |
| 2099 | Over \$5,833,333.34 annually... | .0000 | 2301 | Shelton | .0600 | | | |