

Natural Gas Use Tax Addendum
Tax Rates Effective January 1, 2012 - March 31, 2013

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.

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		Goldendale:		1726	Seattle .....	.0600
3101	Arlington .....	.0600	2002	First \$350,000 annually ....	.0600		Selah:	
1702	Auburn .....	.0500	2099	Over \$350,000 annually ...	.0000	3907	First \$2,000 each month....	.0600
1704	Bellevue.....	.0500	3901	Grandview .....	.0600	3999	Over \$2,000 in a month....	.0000
	Bellingham:		1714	Issaquah.....	.0600	2301	Shelton.....	.0600
3701	First \$250,000 each month ..	.0600	0302	Kennewick .....	.0850	3210	Spokane .....	.0600
3771	Over \$250,000 in a month...	.0100	1715	Kent .....	.0600	3116	Stanwood.....	.0600
2902	Burlington .....	.0300	1716	Kirkland.....	.0600		Sumner:	
2101	Centralia .....	.0600	2721	Lakewood .....	.0500	2716	First \$28,571.43 each month	.0525
	Chehalis:		3111	Marysville.....	.0500	2799	Over \$28,571.43 in a month	.0000
2102	First \$10,000 annually.....	.0600	3206	Medical Lake .....	.0600	3908	Sunnyside.....	.0600
2181	Over \$10,000 up to		3207	Millwood.....	.0200	2717	Tacoma.....	.0600
	\$75,000 annually .....	.0100	2907	Mount Vernon .....	.0600	1729	Tukwila .....	.0600
2199	Over \$75,000 annually ....	.0000	3114	Mukilteo .....	.0600	3406	Tumwater.....	.0600
3202	Cheney .....	.1475	3403	Olympia .....	.0900	3911	Union Gap .....	.0600
0202	Clarkston .....	.0600	0103	Othello .....	.0600		Vancouver:	
3601	College Place .....	.0600	1104	Pasco .....	.0850	0605	First \$25,000 each month...	.0600
1101	Connell.....	.0600	0303	Prosser .....	.0600	0675	Over \$25,000 in a month ....	.0125
3104	Edmonds .....	.0600	3812	Pullman.....	.0800	3604	Walla Walla.....	.0600
3105	Everett .....	.0450	2711	Puyallup.....	.0400		Warden:	
1732	Federal Way .....	.0775	1724	Redmond.....	.0600	1313	First \$200,000 annually ....	.0600
3704	Ferndale .....	.0600	1725	Renton.....	.0600	1399	Over \$200,000 annually ...	.0000
2706	Fife.....	.0450	0304	Richland.....	.0850	0606	Washougal.....	.0400
			0604	Ridgefield.....	.0160	0405	Wenatchee .....	.0600
						0805	Woodland .....	.0600