

► **Use Black Ink & Return Original Form.**

Tax Registration Number

Name \_\_\_\_\_

Business Name \_\_\_\_\_

Street Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

**No Business Activity?**

**File by telephone:** Call 1-800-647-7706.

At the greeting, enter code 111 to start the process. Enter your 9-digit tax registration number and follow the instructions given. **If you file by telephone, do not mail us your return.**

or

If you have no business activity and did not file by telephone, check this box, sign and mail us your return.

**Has Your Address Changed?**

If so, check appropriate box(es) below and note changes on address above.

- Business Location Change
- Mailing Address Change

**Business Closed?**

Check this box and enter date closed \_\_\_/\_\_\_/\_\_\_.

For additional information, call 1-800-334-8969, and enter code 430.

**Filing an Amended Return?**

Check this box and attach amended return information and a letter of explanation.

**Other Correspondence?**

**Note:** To change your address or close your business on our web site, go to [dor.wa.gov](http://dor.wa.gov).

**I. State Business and Occupation (B&O) Tax**

Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes [28]					
1.	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
	<input type="text"/>	<input type="text"/>	<input type="text"/>	X	<input type="text"/>
				.00275	
Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions [14]					
2.	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
	<input type="text"/>	<input type="text"/>	<input type="text"/>	X	<input type="text"/>
				.00484	
Royalties; Child Care [80]					
3.	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
	<input type="text"/>	<input type="text"/>	<input type="text"/>	X	<input type="text"/>
				.00484	
Wholesaling [03]					
4.	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
	<input type="text"/>	<input type="text"/>	<input type="text"/>	X	<input type="text"/>
				.00484	
Service & Other Activities [04]					
5.	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
	<input type="text"/>	<input type="text"/>	<input type="text"/>	X	<input type="text"/>
				.015	


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

State and Local Use Tax/Deferred Sales Tax (See page 2.) ►

**DUE DATE: October 31, 2009**

- \* 5% Penalty Assessed After November 2, 2009
  - 15% Penalty Assessed After November 30, 2009
  - 25% Penalty Assessed After December 31, 2009
- If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

**Mail Your Completed Return in the Envelope Provided to:**

 State of Washington  
Department of Revenue  
PO Box 34051  
Seattle, WA 98124-1051

- Make check or money order payable to the Washington State Department of Revenue.
- Please write your tax registration number on your check.
- Signature \_\_\_\_\_
- Print Name \_\_\_\_\_
- Phone Number ( ) \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

**IV. Totals**

19. Total Tax Due from Section I (Tax due from lines 1-5)	<input type="text"/>
20. Total Tax Due from Section II (Tax due from line 11)	<input type="text"/>
21. Total All Addendums (Example: Local Sales/Use Tax)	<input type="text"/>
22. Subtotal (add lines 19-21)	<input type="text"/>
23. Total Credit from Section III (from page 2, line 18)	<input type="text"/>
24. Subtotal (subtract line 23 from line 22)	<input type="text"/>
25. * Add Penalty, if Applicable (Minimum \$5.00) _____ %	<input type="text"/>
26. <b>Total Amount Due</b>	<input type="text"/>

## II. State and Local Use Tax

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

6.	<b>Gross Amount **</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	** Value of articles used or consumed on which no Washington sales tax has been paid.	X .065 =	<b>Tax Due</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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Local Use Tax/Deferred Sales Tax [46] (Note: If more than two locations, please report all information on the Local Sales and Use Tax Addendum. If you need an addendum, go to our web site at dor.wa.gov.)

7.	<b>Location Code</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<b>Value of Articles</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	X	<b>Local Rate</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> Enter applicable tax rate	=	<b>Tax Due City or County</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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8.	<b>Location Code</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<b>Value of Articles</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	X	<b>Local Rate</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> Enter applicable tax rate	=	<b>Tax Due City or County</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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9.	Total Value of Articles	<b>Value of Articles ***</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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\*\*\* This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 6.

10.	Litter Tax [36]	<b>Taxable Amount</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	X	.00015 =	<b>Tax Due</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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### Additional Information

#### 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)

#### Need help? Unsure how to file?

**For Internet Assistance** - Go to the Department of Revenue's web site at [dor.wa.gov](http://dor.wa.gov).

Get instructions for completing the Business & Occupation Activities Return, Local Sales and Use Tax Addendum, and other tax related forms.

**For Telephone Assistance**, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

#### Applying for a Penalty Waiver?

- Check this box and attach a waiver request.
- For penalty waiver criteria information, go to [dor.wa.gov](http://dor.wa.gov), or you may call 1-800-334-8969 and enter code 429.

#### Want an easier way to file?

Go to [dor.wa.gov](http://dor.wa.gov). Register for E-file and you can file your return quickly and easily. For assistance, call 1-877-345-3353.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

11. Total Tax Due from Section II (Transfer total to page 1 line 20.)

	<b>Tax Due</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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## III. Credits

12. Small Business B&O Tax Credit (See page 4.) [815]		<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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13. Manufacturing Software; Programming Rural Employing B&O Credit [860]		<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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14. Help Desk Services B&O Credit [865]		<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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15. International Services Credit [855]		<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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16. B&O Credit for Syrup Tax Paid [945]		<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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17. Other Credits (Attach appropriate documents.) [810]		<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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18. Total Credit (Transfer total to page 1, line 23.)		<b>Amount of Credit</b> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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