

Annual Small Business B&O Tax Credit Table

If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:	If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:	If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	Equal to the Amount of B&O Tax Due	At Least	But Less Than		At Least	But Less Than	
\$ 0	\$421			\$561		\$566	\$280	
\$421	\$426	\$420	\$566	\$571	\$275	\$711	\$716	\$130
\$426	\$431	\$415	\$571	\$576	\$270	\$716	\$721	\$125
\$431	\$436	\$410	\$576	\$581	\$265	\$721	\$726	\$120
\$436	\$441	\$405	\$581	\$586	\$260	\$726	\$731	\$115
\$441	\$446	\$400	\$586	\$591	\$255	\$731	\$736	\$110
\$446	\$451	\$395	\$591	\$596	\$250	\$736	\$741	\$105
\$451	\$456	\$390	\$596	\$601	\$245	\$741	\$746	\$100
\$456	\$461	\$385	\$601	\$606	\$240	\$746	\$751	\$ 95
\$461	\$466	\$380	\$606	\$611	\$235	\$751	\$756	\$ 90
\$466	\$471	\$375	\$611	\$616	\$230	\$756	\$761	\$ 85
\$471	\$476	\$370	\$616	\$621	\$225	\$761	\$766	\$ 80
\$476	\$481	\$365	\$621	\$626	\$220	\$766	\$771	\$ 75
\$481	\$486	\$360	\$626	\$631	\$215	\$771	\$776	\$ 70
\$486	\$491	\$355	\$631	\$636	\$210	\$776	\$781	\$ 65
\$491	\$496	\$350	\$636	\$641	\$205	\$781	\$786	\$ 60
\$496	\$501	\$345	\$641	\$646	\$200	\$786	\$791	\$ 55
\$501	\$506	\$340	\$646	\$651	\$195	\$791	\$796	\$ 50
\$506	\$511	\$335	\$651	\$656	\$190	\$796	\$801	\$ 45
\$511	\$516	\$330	\$656	\$661	\$185	\$801	\$806	\$ 40
\$516	\$521	\$325	\$661	\$666	\$180	\$806	\$811	\$ 35
\$521	\$526	\$320	\$666	\$671	\$175	\$811	\$816	\$ 30
\$526	\$531	\$315	\$671	\$676	\$170	\$816	\$821	\$ 25
\$531	\$536	\$310	\$676	\$681	\$165	\$821	\$826	\$ 20
\$536	\$541	\$305	\$681	\$686	\$160	\$826	\$831	\$ 15
\$541	\$546	\$300	\$686	\$691	\$155	\$831	\$836	\$ 10
\$546	\$551	\$295	\$691	\$696	\$150	\$836	\$841	\$ 5
\$551	\$556	\$290	\$696	\$701	\$145	\$841	or more	\$ 0
\$556	\$561	\$285	\$701	\$706	\$140			

How to Determine Your Small Business Credit

- Step 1:** Add all Business & Occupation (B&O) Taxes.
(Check the top of your return for the type of form). If the form is:
- Combined Excise Tax Return – add lines 1 - 16
 - Retailing & Other Activities Return – use total on line 27
 - Business & Occupation Activities Return – use total on line 19
- Step 2:** Add together any additional B&O Credits.
- Step 3:** Subtract total credits from your B&O Tax.
- Step 4:** Compare the remaining B&O tax due to the table above.
- Find the range, in the table above that includes your remaining B&O tax due
 - Read across to the amount of the small business credit allowed. (Note: If your remaining B&O tax due is less than \$421, the credit is equal to the tax due.)
- Step 5:** Write the amount of the credit on the Small Business Credit line, page 2 of your return.

For your use only, Please do not return this to the department.

Small Business B&O Tax Credit Worksheet

(Use this worksheet to help calculate the Small Business B&O Tax Credit when additional business and occupation tax credit(s) are being taken.)

Step 1:	Determine the total Business and Occupation (B&O) tax due.	
	Add all Business & Occupation (B&O) Taxes. <i>(Check the top of your return for the type of form).</i> If the form is:	
	<ul style="list-style-type: none"> • Combined Excise Tax Return – add lines 1 - 16 • Retailing & Other Activities Return – use total on line 27 • Business & Other Activities Return – use total on line 19 	\$ _____
Step 2:	Add together the credit amounts taken for:	
	Multiple Activities Tax Credit	\$ _____
	Mfg. Software/Programming Rural Employment B&O Credit	+ \$ _____
	Help Desk Services B&O Credit	+ \$ _____
	International Services Credit	+ \$ _____
	Customized Employment Training Credit	+ \$ _____
	Hospital Patient Handling B&O Credit	+ \$ _____
	B&O Credit for Syrup Tax Paid	+ \$ _____
	Other Credits (for example: Commute Trip Reduction, LIHEAP PUT, etc.)	+ \$ _____
	Total (Enter 0 if none of these credits are being taken.)	\$ _____
Step 3:	Subtract Step 2 from Step 1. <i>This is the amount of remaining B&O tax due</i> used to determine the Small Business B&O Tax Credit, Refer to Step 4, on reverse.	
	TOTAL	\$ _____

For tax assistance, visit dor.wa.gov or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.