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

REVENUE

MAY 2003

COMBINED EXCISE TAX RETURN

05
03

☐ ***ONLY*** *Fill in Box if Amended Return Information Attached*

Attachment A – Beauticians Sample Tax Return

Sample

NAME Jane Doe TAX REGISTRATION NO. 602 001 XXX

FIRM NAME All City Hair

STREET ADDRESS

CITY, STATE, ZIP Seattle, WA 98010

Address Changes? ☐ business location ☐ mailing address ☐ both **Business closed?** ☐ Date closed ___/___/___ See note section, pg 2.

Please fill in the appropriate box and note address changes above.

I STATE BUSINESS AND OCCUPATION TAX

Line No.	Tax Classification	Code	Column I Gross Amount		Col. 2 Deductions* Totals from Pg. 3 & 4		Column 3 Taxable Amount		Col. 4 Rate	Column 5 Tax Due	
1	Extracting, Extracting for Hire	16							.00484		
2	Slaughter, Break Proc, Perish Meat-Whlse; Mfg Wheat into Flour; Raw Seafood; Soybean & Canola Proc	30							.00138		
3	Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring	28							.00275		
4	Insurance Agents; Insurance Brokers Commis	14							.00484		
5	Manuf Fresh Fruit and Veg; Split or Proc Dried Peas; Prescription Drug Warehousing; Mfg Dairy Products	21							.00138		
6	Processing for Hire; Printing and Publishing	10							.00484		
7	Manufacturing	07							.00484		
8	Royalties; Child Care	80							.00484		
9	Wholesaling	03	750	00			750	00	.00484	4	00
10	Warehousing; Radio & TV Broadcasting; Public Road Construction; Government Contracting	11							.00484		
11	Public or Nonprofit Hospitals	55							.015		
12	Cleanup of Radioactive Waste for US Gov't; Environmental Remedial Action	83							.00471		
13	Service & Other Activities	04	15,950	00			15,950	00	.015	239	00
14	Retailing of Interstate Transportation Equip	19							.00484		
15	Retailing	02	9,200	00			9,200	00	.00471	43	00

USE BLACK INK & RETURN ORIGINAL FORM

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME

* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

TOTAL B&O TAX 286 00

II STATE SALES AND USE TAX

16	Retail Sales (also complete local tax section III)	01	9,200	00			9,200	00	.065	598	00
17	Use Tax/Deferred Sales Tax (also complete local tax section III)	05			Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid				.065		

TOTAL STATE SALES & USE TAX 598 00

III LOCAL CITY AND/OR COUNTY SALES AND USE TAX

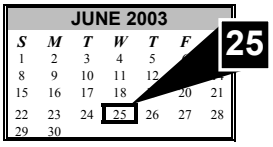
Local Sales Tax (Enter applicable rate of tax) **Code 45**
Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
18	1726	9,200	00	.019	175	00
19						
20						
21						
22						
	TOTAL TAXABLE	9,200	00	TOTAL	175	00

Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax) **Code 46**
Total Value of Articles must be the same as line 17, column 1, Gross Amount

Line No.	Location Code	Value of Articles		Local Rate	Tax Due City or Co.	
23						
24						
25						
	TOTAL VALUE OF ARTICLES			TOTAL		

Line No.	Tax Classification	Code	Taxable Amount		Rate	Tax Due	
26	*Region Transit Authority (RTA)*	89	9,200	00	.004	37	00
27	King County Food & Bev	90			.005		
28	*Litter Tax*	36	3,000	00	.00015	0	00



DUE DATE: JUNE 25, 2003

★ 5 % Penalty Assessed After June 25, 2003
10% Penalty Assessed After July 31, 2003
20% Penalty Assessed After September 2, 2003
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

- ***Please fill in this box if you had no business activity.*** ☐ ***(see note section, pg. 2)***
- ***This return must be mailed, unless filed electronically.***
- Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.
- For assistance, call (800) 647-7706.
- Signature
- Ph. ( ) Date

Line No.	Item	VIII TOTALS	
29	Total All Tax Due from page 1	1,096	00
30	Total All Tax Due from page 2		
31	Rental Car Tax (attach Rental Car Tax Addendum)		
32	Subtotal (add lines 29-31)		
33	Credit (from page 2, section VII, total credit)		
34	Subtotal (subtract line 33 from line 32)		
35	Add Penalty, if applicable ★ Minimum $5.00		
	TOTAL AMOUNT OWED (add lines 34 - 35)	1,096	00

IV LODGING TAXES

TRANSIENT RENTAL INCOME INFORMATION (enter location code and income only)						Code 47
Line No.	Location Code	Income	Location Code	Income	Location Code	Income
37						
38						

CONVENTION AND TRADE CENTER TAX					Code 48
Line No.	Location Code	Taxable Amount	Rate	Tax Due	
39					
40					
41					
TOTAL CONVENTION & TRADE CENTER TAX					

SPECIAL HOTEL/MOTEL TAX					Code 70
Line No.	Location Code	Taxable Amount	Rate	Tax Due	
42					
43					
44					
TOTAL SPECIAL HOTEL/MOTEL TAX					

Sample

V STATE PUBLIC UTILITY TAX

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3** Taxable Amount	Col. 4 Rate	Column 5 Tax Due
45	Water Distribution	60				.05029	
46	Sewer Collection	61				.03852	
47	Power	49				.03873	
48	Gas Distribution; Telegraph	26				.03852	
49	Motor Transportation; Railroad; Railroad Car	08				.01926	
50	Urban Transportation; Vessels Under 65 ft	12				.00642	
51	Other Public Service Business	13				.01926	
						TOTAL STATE PUBLIC UTILITY TAX	

** If taxable amounts on lines 45-51 column 3 total less than $2,000, no Public Utility Tax is due.

VI OTHER TAXES

Line No.	Tax Classification	Code	Column I Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
52	Tobacco Products	20				1.2942	
53	Refuse Collection	64				.036	
54	Petroleum Tax	57	Temporarily Not Due - Fund Limit Reached			.005	
55	Hazardous Substance	65				.007	
56	Intermediate Care Facilities for the Mentally Retarded (IMR)	79				.06	

* Deductions taken but not itemized on page 4 will be disallowed.

Line No.	Tax Classification	Code	Item	Quantity Sold	Rate	Tax Due
57	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices:		$30.00	
58	Syrup Tax	54	Number of Gallons (whole numbers only):		$1.00	
59	State Enhanced 911 Tax	93	Number of Taxable **Switched** Access Lines:		.20	
59b	**(Wireless) State Enhanced 911 Tax**	**94**	**Number of Taxable Radio Access Lines (Wireless):**		**.20**	
					TOTAL OTHER TAXES (Add lines 52-59b)	

PLEASE NOTE:

If you do not have deductions, *do not return pages 3 and 4.*

If you have deductions, complete and *return pages 3 and 4.*

NEED HELP?

Internet Assistance – Go to DOR's home page at http://dor.wa.gov

- Click on **FORMS** to access forms including the Local City and/or County Sales and Use Tax Supplement, and other tax-related forms.
- Under *Tax Topics*, click on **BUSINESS** for answers to frequently asked questions and business closure information, and the **Filing Your Tax Return** link provides penalty waiver information. Under **PUBLICATIONS**, the **Business Tax Guide** link provides tax return information and instructions.
- To update your account information or to close your account with the Department of Revenue, click on **DOR SERVICES**, then **Business Account Closure/Update**.

Telephone Assistance

- Call the Department of Revenue office nearest you or (800) 647-7706.
- To file a No Business Activity return by telephone, call (800) 647-7706. Enter code 111 and follow these steps: 1) Enter your 9-digit tax registration number; 2) Verify the number entered; 3) Enter 3; 4) Respond to pre-recorded questions to file your return over the telephone. Do not mail paper return back to the department.
- For penalty waiver criteria information, call (800) 334-8969 and enter code 429.
- For business closure information, call (800) 334-8969 and enter code 430.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

VII CREDITS

Line No.	Credit Classification	Credit I.D.	Amount
60	Multiple Activities Tax Credit (attach Schedule C)	800	
61	High Technology Credit (attach Research & Development Credit Affidavit)	830	
62	Manufacturing Software; Programming Rural Employment B&O Credit	860	
63	Help Desk Services B&O Credit	865	
64	Alternatives to Field Burning B&O Credit	875	
65	International Services Credit	855	
66	***Small Business B&O Tax Credit (see table enclosed)***	**815**	
67	Electric Utility Rural Economic Development Revolving Fund Public Utility Tax Credit	870	
68	Bad Debt Tax Credit (attach Schedule B)	801	
69	Hazardous Substance	805	
70	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880	
71	Other Credits (attach appropriate documents)	810	
		TOTAL CREDIT (transfer to page 1, line 33)	

State of Washington
Department of Revenue
PO Box 34051
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MAY 2003
DEDUCTION DETAIL

05
03

- If you have deductions, *return pages 3 and 4.* If you do not have deductions, *do not return pages 3 and 4.*
- Deductions taken on the Combined Excise Tax Return, but not itemized on this form will be disallowed.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding tax classification on your return in the deduction column.

If Completing, Fill out Name, Tax Registration Number and Attach to Combined Excise Tax Return.

Name _____ Tax Registration No. _____ – _____ – _____

Sample

Line 1 - Extracting, Extracting for Hire	I.D.	Amount	
Bad Debts	1601		
Cash & Trade Discounts	1602		
Other (Explain):	1699		
TOTAL			

Line 2 - Slaughter, Break Processing…	I.D.	Amount	
Bad Debts	3001		
Cash & Trade Discounts	3002		
Other (Explain):	3099		
TOTAL			

Line 3 - Travel Agent Com; Intl Charter…	I.D.	Amount	
Bad Debts	2801		
Cash & Trade Discounts	2802		
Other (Explain):	2899		
TOTAL			

Line 4 - Insurance Agents; Insurance…	I.D.	Amount	
Bad Debts	1401		
Other (Explain):	1499		
TOTAL			

Line 5 - Manufacturing Fresh Fruits and…	I.D.	Amount	
Bad Debts	2101		
Cash & Trade Discounts	2102		
Freight on Out-of-State Deliveries	2103		
Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only)	2104		
Advances Reimbursements; Rtrns & Allowances	2107		
Other (Explain):	2199		
TOTAL			

Line 6 - Processing for Hire; Printing and…	I.D.	Amount	
Bad Debts	1001		
Cash & Trade Discounts	1002		
Freight on Out-of-State Deliveries	1003		
Advances Reimbursements; Rtrns & Allowances	1007		
Other (Explain):	1099		
TOTAL			

Line 7 – Manufacturing	I.D.	Amount	
Bad Debts	0701		
Cash & Trade Discounts	0702		
Freight on Out-of-State Deliveries	0703		
Advances Reimbursements; Rtrns & Allowances	0707		
Other (Explain):	0799		
TOTAL			

Line 8 – Royalties; Child Care	I.D.	Amount	
Bad Debts	8001		
Cash & Trade Discounts	8002		
Advances Reimbursements; Rtrns & Allowances	8007		
Other (Explain):	8099		
TOTAL			

Line 9 – Wholesaling	I.D.	Amount	
Bad Debts	0301		
Cash & Trade Discounts	0302		
Interstate & Foreign Sales	0304		
Motor Vehicle Fuel Tax	0305		
Casual Sales; Accommodation Sales	0306		
Advances Reimbursements; Rtrns & Allowances	0307		
No Local Activity	0308		
Other (Explain):	0399		
TOTAL			

Line 10 – Warehousing; Radio & TV…	I.D.	Amount	
Bad Debts	1101		
Cash & Trade Discounts	1102		
Interstate & Foreign Sales	1104		
Advances Reimbursements; Rtrns & Allowances	1107		
Radio/TV Advertising	1109		
Other (Explain):	1199		
TOTAL			

Line 11 - Public or Nonprofit Hospitals	I.D.	Amount	
Bad Debts	5501		
Cash & Trade Discounts	5502		
Advances Reimbursements; Rtrns & Allowances	5507		
Other (Explain):	5599		
TOTAL			

Line 12 - Cleanup of Radioactive Waste…	I.D.	Amount	
Bad Debts	8301		
Cash & Trade Discounts	8302		
Interstate & Foreign Sales	8304		
Advances Reimbursements; Rtrns & Allowances	8307		
Other (Explain):	8399		
TOTAL			

Line 13 - Service & Other Activities	I.D.	Amount	
Bad Debts	0401		
Cash & Trade Discounts	0402		
Interstate & Foreign Sales	0404		
Advances Reimbursements; Rtrns & Allowances	0407		
Gambling; Prize; Cash Pay-Outs	0410		
Certain Initiation Fees; Dues; Contributions	0411		
Interest on Certain Invest/Loan/Obligations	0412		
Artistic/Cultural Activities	0416		
Other (Explain):	0499		
TOTAL			

Line 14 - Retailing of Interstate Transport...	I.D.	Amount	
Bad Debts	1901		
Cash & Trade Discounts	1902		
Interstate & Foreign Sales	1904		
Advances Reimbursements; Rtrns & Allowances	1907		
Consignment Sales	1915		
Other (Explain):	1999		
TOTAL			

Not all deductions are allowable from both Retailing and Retail Sales Tax.

Line 15 – Retailing (B&O)	I.D.	Amount	
Bad Debts	0201		
Cash & Trade Discounts	0202		
Interstate & Foreign Sales	0204		
Motor Vehicle Fuel Tax	0205		
Advances Reimbursements; Rtrns & Allowances	0207		
No Local Activity	0208		
Casual Sales; Accommodation Sales	0213		
Tax in Gross	0214		
Consignment Sales	0215		
Artistic/Cultural Activities	0216		
Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals	0217		
Other (Explain):	0299		
	TOTAL		

Line 16 - Retail Sales Tax	I.D.	Amount	
Bad Debts	0101		
Cash & Trade Discounts	0102		
Interstate & Foreign Sales	0104		
Tax in Gross	0114		
Sales to U.S. Government	0118		
Motor Vehicle Fuel Sales	0119		
Prescription Drugs/Hearing Aids/Lenses/etc	0121		
Exempt Food Sales	0122		
Qualified Nonresident Sales	0123		
Trade-in Allowance	0124		
Newspapers	0125		
Certain Network Telephone Service	0126		
Sales to Indians with Delivery on the Reservation	0128		
Sales of Feed to Fish Farmers	0129		
Taxable Amount for Tax Paid at Source	0130		
Returns & Allowances	0131		
Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays	0132		
Ride-Sharing Vans	0134		
Purebred Livestock for Breeding	0135		
Tax Deferral/Investment Certificate No._____	0136		
Sale of Manufacturing Mach/Equip; Install Labor	0156		
Direct Pay Permits	0170		
Other (Explain):	0199		
	TOTAL		

Line 45 - Water Distribution	I.D.	Amount	
Bad Debts	6001		
Cash & Trade Discounts	6002		
Interstate & Foreign Sales	6004		
Amounts Paid to Another for Services Jointly Provided	6039		
Amounts Received by Nonprofit Water Association for Capital Projects	6040		
Amounts Derived From Distribution of Water Through Irrigation Systems	6041		
Conservation Expenditures	6057		
Reclaimed Water	6058		
Other (Explain):	6099		
	TOTAL		

Line 46 - Sewer Collection	I.D.	Amount	
Bad Debts	6101		
Cash & Trade Discounts	6102		
Amounts Paid to Another for Services Jointly Provided	6139		
Other (Explain):	6199		
	TOTAL		

Line 47 – Power	I.D.	Amount	
Bad Debts	4901		
Cash & Trade Discounts	4902		
Interstate & Foreign Sales	4904		
Amounts Paid to Another for Services Jointly Provided	4939		
Amounts Expend. to Improve Consumer's Efficiency of Energy	4942		
Low Density/Wholesale Power Costs	4947		
Other (Explain):	4999		
	TOTAL		

Line 48 - Gas Distribution; Telegraph	I.D.	Amount	
Bad Debts	2601		
Cash & Trade Discounts	2602		
Interstate & Foreign Sales	2604		
Amounts Paid to Another for Services Jointly Provided	2639		
Other (Explain):	2699		
	TOTAL		

Line 49 - Motor Transportation; Railroad…	I.D.	Amount	
Bad Debts	0801		
Cash & Trade Discounts	0802		
Interstate & Foreign Sales	0804		
Amounts Paid to Another for Services Jointly Provided	0839		
Other (Explain):	0899		
	TOTAL		

Line 50 - Urban Transportation; Vessels…	I.D.	Amount	
Bad Debts	1201		
Cash & Trade Discounts	1202		
Interstate & Foreign Sales	1204		
Amounts Paid to Another for Services Jointly Provided	1239		
Other (Explain):	1299		
	TOTAL		

Line 51 - Other Public Service Business	I.D.	Amount	
Bad Debts	1301		
Cash & Trade Discounts	1302		
Interstate & Foreign Sales	1304		
Amounts Paid to Another for Services Jointly Provided	1339		
Other (Explain):	1399		
	TOTAL		

Line 52 - Tobacco Products	I.D.	Amount	
Interstate & Foreign Sales	2004		
Sales to U.S. Government	2018		
Returned/Destroyed Goods	2043		
Other (Explain):	2099		
	TOTAL		

Line 53 - Refuse Collection	I.D.	Amount	
Bad Debts	6401		
Sales to U.S. Government	6418		
Sales to Other Refuse/Solid Waste Collectors	6445		
Other (Explain):	6499		
	TOTAL		

Line 54 - Petroleum Tax	I.D.	Amount	
Petroleum Products Exported Out of State	5746		
Other (Explain):	5799		
	TOTAL		

Line 55 - Hazardous Substance	I.D.	Amount	
Other (Explain):	6599		
	TOTAL		

Sample