

Natural Gas Use Tax Addendum

Tax Rates Effective January 1, 2018

Period	
Year	

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

Name _____ Tax Registration Number

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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																																														
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2. **Total State Tax Due** (Multiply the Total Value in line 1, by the tax rate .03852)

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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	x	Local Rate	=	City Tax Due																													
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10. Total City Value (add lines 3-9)	<table border="1" style="display: inline-table; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>												Total City Tax Due (add lines 3-9)		<table border="1" style="display: inline-table; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																			

State Credit(s)

	Consumer Paid Use Tax	Seller Paid State Gross Receipts	Total State Credit																														
11. Credit for Tax Paid in Another State	<table border="1" style="display: inline-table; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>											<table border="1" style="display: inline-table; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>											<table border="1" style="display: inline-table; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>										

Local City Credit(s)

Loc. City Code	Consumer Paid Use Tax	x	Seller Paid Municipal Gross Receipts	=	Total Local Credit																													
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					14. Total State/City Credit(s) (add lines 11-13)																													
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Reminder: Attach this addendum to your original return and mail to the Department.

Totals

15. Total Tax Due (add line 2 and line 10)	<table border="1" style="display: inline-table; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>											
16. Total Credit (line 14)	<table border="1" style="display: inline-table; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>											
17. Total Amount Due (Subtract line 16 from line 15)	<table border="1" style="display: inline-table; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>											

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		Yakima:	
2002	First \$5,833,333.33 annually...	.0600	3999	Over \$2,000 in a month ...	.0000	3913	First \$8,000 each month ...	.0600
2099	Over \$5,833,333.34 annually...	.0000	2301	Shelton .....	.0600	3989	Over \$8,000 each month ...	.0200