

Energy Efficient Commercial Equipment Credit Addendum

Business Name: _____ **Account ID:** _____ **Reporting Period:** _____

Please complete the worksheet below. Attach a copy of this worksheet to your Combined Excise Tax Return and transfer the total amount of credit taken this period, to the *Other Credits* line on page 2 of the return.

For more information about this credit, please call 360-902-7035.

Type of Commercial Equipment	Make	Model	Purchase Price

1. Total amount spent on qualified highly energy efficient equipment since July 1, 2008.
(Include amounts reported on previous returns.) _____
2. The credit equals 8.8% of the purchase price. (Multiply line 1 by .088) _____
3. Enter credit previously taken. _____
4. Credit available for this return. (Subtract line 3 from line 2.)..... _____
5. **Total amount of credit taken this period (Amount cannot exceed your B&O liability.)** 750 _____
6. Amount of credit to be carried forward. (Subtract line 5 from line 4.) _____

Signature _____ Date _____

Note: This information will be shared in the aggregate with the Department of Community, Trade and Economic Development (CTED) for legislative reporting.

For tax assistance visit dor.wa.gov or call 360-705-6705. 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 use the Washington Relay Service by calling 711.

Energy Efficient Commercial Equipment Credit

When is it effective?

- Businesses may begin taking the credit on the July 2008, Quarter 3, 2008, or Annual 2008 Combined Excise Tax Return based on their assigned filing period.
- The expiration date is July 1, 2010.

Who is eligible?

- A business with gross income less than \$750,000 in the prior calendar year.
- Businesses that purchase qualifying “Consortium for Energy Efficiency (CEE)” and “Energy Star” rated commercial equipment after July 1, 2008. www.cee1.org & www.energystar.gov

What is qualifying equipment?

- Commercial freezers and refrigerators (CEE, Tier 2)
- High efficiency commercial clothes washers (CEE, November 1, 2007)
- Commercial ice makers (CEE, January 1, 2006)
- Commercial full-sized gas convection ovens whose interior is six cubic feet or larger
- Commercial deep fat fryers (Energy Star, August 2003)
- Commercial hot food holding cabinets (Energy Star, August 2003)
- Commercial electric and gas steam cookers (Energy Star, August 2003)

What are the caps?

- \$750,000.00 per calendar year-statewide.
- A credit earned during one calendar year may be carried over to the subsequent calendar year.
- Credits are available on a first-in-time basis.
- Credit taken may not exceed your business and occupation tax for the period.

Need Help?

- Internet Assistance - Go to the Special Notice titled “Sales Tax Incentive for Purchases of Energy Efficient Commercial Equipment” online at dor.wa.gov.
- Telephone Assistance - Call the Department of Revenue Telephone Information Center at 360-705-6705