

May 2011 Enhanced Food Fish Excise Tax Addendum

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Na	me							Tax	k Reg	istrati	on N	umb	er								<u> </u>
	No enhanced foo (This add	•			-					g act	ivity	/.									
	Note: Inst	ructions 1			-	nhai	nced	Food	l Fish	Exci	se T	ax A	dd	endu	m aı	e on	pag	e tw	/ 0.		
Line No.	Species	Code No.		s, Gallor Is, Doze	ıs,			Taxa	ble Val	ue				Rate				Tax	Due		
1.	Chinook Fish or Eggs	202					\Box		ļП] :	Χ.	.0562	=			\prod			
2.	Coho Fish or Eggs	204					Ţ		Ţ]	Χ.	.0562	=			Ĺ		Ţ	
3.	Chum Fish or Eggs	206] ;	Χ.	.0562	=					Ţ	
4.	Pink Fish or Eggs	208					Ţ	П	Ţ]	Χ.	.0337	=			\prod			
5.	Sockeye Fish or Eggs	210]	Χ.	.0337	=					Ţ	
6.	Other Food Fish or Eggs	215					Ţ		Ţ]	Χ.	.0225	=			ĺП			
7.	Shellfish	220					Ţ		П				Χ.	.0225	=						
8.	Sea Urchin	221					Í	Ш	Í]	Χ.	.0492	=			\Box			
9.	Sea Cucumber	222					Ţ		Í]	Χ.	.0492	=			ĺ		Ţ	
10.	Oysters	225						П] :	Χ.	.0009	=						
11.	Anadromous Game Fish	228					Í	П	Í]	Χ.	.0562	=					Ī	
										Tax I				to line n)	17					I	
	dit for Tax Paid on E		Food F					ing A	utho	<u>rities</u>											
Line No.	State, Tribal, or Federal Taxing Authority Paid	Speci	es		Pound: Bushel				/alue		_		Rat	te	_			Cre	dit		
12.		Sea Ur	rchin	700							×	Ш			_] =	Ш				\perp	
13.		Sea C	ucumber	705							x]=		Ţ			$oxed{\Box}$	
14.		Anadro Game		710							x]=		Ţ				
15.				715							x]=		1				
16.				715] x]=	П	Ť		Τ	Π	Т
For	Fish Tax assistance	call (360) 902 ₋ 7,	_ 151				To (Trans	tal Cr							$\overline{\Box}$	Í	T	T	T	$\overline{\top}$
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Att	ach this form to your e	xcise tax r	eturn an	d mail	to:			17.	Tax	Due						П					
	State of Washington							18	Cred	lite					Г	П		П	Т	Т	T
Department of Revenue PO Box 34051 Seattle, WA 98124-1051							18. Credits 19. Total Enhanced Food Fish Tax Amount Ow (Subtract line 18 from lin							_	ااو						
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Internet/Fax (3-31-11) on your tax return.

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Instructions

Calculating the Tax

For line numbers 1-11 enter the volume of each species being reported. Enter the volume in pounds, gallons, bushels, or dozens. (Example: Pounds times amount per pound = taxable value.)

The taxable value is the value of the enhanced food fish at the point of landing.

The tax due is the result of multiplying the taxable value by the tax rate.

Credits

RCW 82.27.040 allows a credit for taxes paid to other legal taxing authorities. These other taxing authorities could include states other than Washington, the United States government, another country, or tribal authority. To qualify for the credit, the owner of the enhanced food fish must have documentation showing a tax was paid in another jurisdiction.

If the species of enhanced food fish you are claiming a credit for is Sea Urchin, Sea Cucumber, or Anadromous Game Fish select the appropriate line from lines 12-14. For all other species, complete lines 15 and/or 16. Enter the name of the taxing authority or if tribal, please name the tribe. Then enter the species of enhanced food fish if not already preprinted, the volume, and the taxable value.

Specify the other taxing authority's tax rate in the box provided. Occasionally, the tax rate paid to another taxing authority may be higher than the tax rate assessed by Washington. Your credit cannot exceed the amount of enhanced food fish tax that would be due to the State of Washington on the same fish. If the tax rate paid to another taxing authority is higher than assessed by Washington, enter the Washington rate.

Enter the amount of the credit. The credit will be the result of multiplying the other taxing authority's tax rate by the taxable value.

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 call (360) 705-6718.

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