

## Instructions for Determining your Monthly Small Business Credit (SBC)

If you need assistance determining your percentage of taxable income, follow steps 1 through 3 below.

If you answer “yes” to questions 1 **AND** 2, use **Table 1**.

1. Was **50% or more** of your taxable income reported under Service and Other Activities, Gambling Contests of Chance, For Profit Hospitals, and/or Scientific R&D?
2. Are you filing for income generated during or after 2010?

If you answer “yes” to questions 3 **OR** 4, use **Table 2**.

3. Was **less than 50%** of your taxable income reported under Service and Other Activities, Gambling Contests of Chance, For Profit Hospitals, and/or Scientific R&D?
4. Are you filing for income generated before 2010?

Once you determine which credit table to use, follow steps 4 through 7 below to calculate your net B&O tax due.

### Small Business Credit Table Worksheet (For your use only)

<b>Determine your percentage</b>	
<b>Step 1:</b> Add together the B&O taxable income you’re reporting for these classifications:	
Service and Other Activities	\$ _____
Gambling Contests of Chance	\$ _____
For Profit Hospitals; Scientific R&D	\$ _____
Total	\$ _____
<b>Step 2:</b> Enter the total of your taxable income for <u>all</u> B&O classifications	
	\$ _____
<b>Step 3:</b> Divide the total from step 1 by the amount in step 2 and refer back to questions 1-4 above.	
	_____ %
<b>Determine your net B&amp;O tax due</b>	
<b>Step 4:</b> Enter the total amount of tax due for <u>all</u> B&O classifications	
	\$ _____
<b>Step 5:</b> Add together the credit amounts taken for:	
Multiple Activities Credit (MATC)	\$ _____
International Service Credit	\$ _____
Other B&O Credits	\$ _____
Total	\$ _____
<b>Step 6:</b> Subtract the Step 5 total from the Step 4 amount. This net B&O tax due amount is used to determine your SBC.	
	\$ _____
<b>Step 7:</b> Using the table determined in the questions above, calculate your SBC based on the amount in Step 6. Write the amount of your SBC in the Credits section on page 2 of your return on the Small Business B&O Tax Credit line.	

For tax assistance or to inquire about this form in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

# Monthly Small Business Credit

## Table 1

If your net B&O tax is		Your Small Business B&O Tax Credit is:
<i>At least</i>	<i>But Less Than</i>	
\$0	\$71	Equal to the Amount of B&O Tax Due
\$71	\$76	\$70
\$76	\$81	\$65
\$81	\$86	\$60
\$86	\$91	\$55
\$91	\$96	\$50
\$96	\$101	\$45
\$101	\$106	\$40
\$106	\$111	\$35
\$111	\$116	\$30
\$116	\$121	\$25
\$121	\$126	\$20
\$126	\$131	\$15
\$131	\$136	\$10
\$136	\$141	\$5
\$141	More	\$0

**Note:**  
Keep this table as a reference for future returns or access it at the Department's website at [dor.wa.gov](http://dor.wa.gov).

## Table 2

If your net B&O tax is		Your Small Business B&O Tax Credit is:
<i>At least</i>	<i>But Less Than</i>	
\$0	\$36	Equal to the Amount of B&O Tax Due
\$36	\$41	\$35
\$41	\$46	\$30
\$46	\$51	\$25
\$51	\$56	\$20
\$56	\$61	\$15
\$61	\$66	\$10
\$66	\$71	\$5
\$71	More	\$0