

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

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

If you answer “yes” to question 1 below, use **Table 1**.

1. Was **50% or more** of your taxable income reported under Service and Other Activities, Service and Other Activities (\$1 million or greater in prior year), Gambling Contests of Chance, For Profit Hospitals, Scientific R&D, and/or Real Estate Commissions?

If you answer “yes” to question 2 below, use **Table 2**.

2. Was **less than 50%** of your taxable income reported under Service and Other Activities, Service and Other Activities (\$1 million or greater in prior year), Gambling Contests of Chance, For Profit Hospitals, Scientific R&D, and/or Real Estate Commissions?

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	\$ _____
Service and Other Activities (\$1 million or greater in prior year)	\$ _____
Gambling Contests of Chance	\$ _____
For Profit Hospitals; Scientific R&D	\$ _____
Real Estate Commissions	\$ _____
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	_____ %

<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 360-705-6705. 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	\$160	Equal to the Net B&O Tax Due
\$160	\$165	\$160
\$165	\$170	\$155
\$170	\$175	\$150
\$175	\$180	\$145
\$180	\$185	\$140
\$185	\$190	\$135
\$190	\$195	\$130
\$195	\$200	\$125
\$200	\$205	\$120
\$205	\$210	\$115
\$210	\$215	\$110
\$215	\$220	\$105
\$220	\$225	\$100
\$225	\$230	\$95
\$230	\$235	\$90
\$235	\$240	\$85
\$240	\$245	\$80
\$245	\$250	\$75
\$250	\$255	\$70
\$255	\$260	\$65
\$260	\$265	\$60
\$265	\$270	\$55
\$270	\$275	\$50
\$275	\$280	\$45
\$280	\$285	\$40
\$285	\$290	\$35
\$290	\$295	\$30
\$295	\$300	\$25
\$300	\$305	\$20
\$305	\$310	\$15
\$310	\$315	\$10
\$315	\$320	\$5
\$320	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	\$55	Equal to the Net B&O Tax Due
\$55	\$60	\$55
\$60	\$65	\$50
\$65	\$70	\$45
\$70	\$75	\$40
\$75	\$80	\$35
\$80	\$85	\$30
\$85	\$90	\$25
\$90	\$95	\$20
\$95	\$100	\$15
\$100	\$105	\$10
\$105	\$110	\$5
\$110	More	\$0