

## Instructions for Determining your Quarterly Small Business Credit

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.

# Quarterly Small Business Credit

## Table 1

If your net B&O tax is:		Your SBC is:	If your net B&O tax is:		Your SBC is:	If your net B&O tax is:		Your SBC is:
<i>At Least</i>	<i>But less Than</i>		<i>At Least</i>	<i>But less Than</i>		<i>At Least</i>	<i>But less Than</i>	
\$0	\$211	Equal to the Amount of B&O Tax Due	\$281	\$286	\$140	\$356	\$361	\$65
\$211	\$216	\$210	\$286	\$291	\$135	\$361	\$366	\$60
\$216	\$221	\$205	\$291	\$296	\$130	\$366	\$371	\$55
\$221	\$226	\$200	\$296	\$301	\$125	\$371	\$376	\$50
\$226	\$231	\$195	\$301	\$306	\$120	\$376	\$381	\$45
\$231	\$236	\$190	\$306	\$311	\$115	\$381	\$386	\$40
\$236	\$241	\$185	\$311	\$316	\$110	\$386	\$391	\$35
\$241	\$246	\$180	\$316	\$321	\$105	\$391	\$396	\$30
\$246	\$251	\$175	\$321	\$326	\$100	\$396	\$401	\$25
\$251	\$256	\$170	\$326	\$331	\$95	\$401	\$406	\$20
\$256	\$261	\$165	\$331	\$336	\$90	\$406	\$411	\$15
\$261	\$266	\$160	\$336	\$341	\$85	\$411	\$416	\$10
\$266	\$271	\$155	\$341	\$346	\$80	\$416	\$421	\$5
\$271	\$276	\$150	\$346	\$351	\$75	\$421	or more	\$0
\$276	\$281	\$145	\$351	\$356	\$70			

## Table 2

If your net B&O tax is:		Your SBC is:
<i>At Least</i>	<i>But less Than</i>	
\$0	\$106	Equal to the Amount of B&O Tax Due
\$106	\$111	\$105
\$111	\$116	\$100
\$116	\$121	\$95
\$121	\$126	\$90
\$126	\$131	\$85
\$131	\$136	\$80
\$136	\$141	\$75
\$141	\$146	\$70
\$146	\$151	\$65
\$151	\$156	\$60
\$156	\$161	\$55

If your net B&O tax is:		Your SBC is:
<i>At Least</i>	<i>But Less Than</i>	
\$161	\$166	\$50
\$166	\$171	\$45
\$171	\$176	\$40
\$176	\$181	\$35
\$181	\$186	\$30
\$186	\$191	\$25
\$191	\$196	\$20
\$196	\$201	\$15
\$201	\$206	\$10
\$206	\$211	\$5
\$211	or more	\$0