



Combined Excise Tax Return Deduction Detail

- If you have deductions, return pages 3 and 4. If you do not have deductions, do not return pages 3 and 4.
- We cannot approve deductions taken on the Combined Excise Tax Return that are not itemized on pages 3 and 4.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total deduction amount for each classification from this page to the corresponding line on your tax return in the deduction column.

If completing, fill out name, account ID and attach to your Combined Excise Tax Return.

▶ Name _____

▶ Account ID _____ - _____ - _____

| Line 1 - Extracting, Extracting for Hire | I.D. | Amount |
|--|------|--------|
| Bad Debts | 1601 | |
| Cash & Trade Discounts | 1602 | |
| Other (Explain): | 1699 | |
| TOTAL | | |

| Line 2 - Slaughter, Break Processing... | I.D. | Amount |
|---|------|--------|
| Bad Debts | 3001 | |
| Cash & Trade Discounts | 3002 | |
| Other (Explain): | 3099 | |
| TOTAL | | |

| Line 3 - Travel Agent Com; Intl Charter... | I.D. | Amount |
|--|------|--------|
| Bad Debts | 2801 | |
| Cash & Trade Discounts | 2802 | |
| Other (Explain): | 2899 | |
| TOTAL | | |

| Line 4 - Insurance Producers; Title... | I.D. | Amount |
|--|------|--------|
| Bad Debts | 1401 | |
| Other (Explain): | 1499 | |
| TOTAL | | |

| Line 5 - Prescription Drug Warehousing... | I.D. | Amount |
|--|------|--------|
| Bad Debts | 2101 | |
| Cash & Trade Discounts | 2102 | |
| Freight on Out-of-State Deliveries | 2103 | |
| Interstate & Foreign Sales (Use for Prescription Drug Warehousing Only.) | 2104 | |
| Advances Reimbursements; Rtrns & Allowances | 2107 | |
| Other (Explain): | 2199 | |
| TOTAL | | |

| Line 6 - Processing for Hire; Printing and... | I.D. | Amount |
|---|------|--------|
| Bad Debts | 1001 | |
| Cash & Trade Discounts | 1002 | |
| Freight on Out-of-State Deliveries | 1003 | |
| Advances Reimbursements; Rtrns & Allowances | 1007 | |
| Other (Explain): | 1099 | |
| TOTAL | | |

| Line 7 - Manufacturing | I.D. | Amount |
|---|------|--------|
| Bad Debts | 0701 | |
| Cash & Trade Discounts | 0702 | |
| Freight on Out-of-State Deliveries | 0703 | |
| Advances Reimbursements; Rtrns & Allowances | 0707 | |
| Other (Explain): | 0799 | |
| TOTAL | | |

| Line 8 - Royalties | I.D. | Amount |
|---|------|--------|
| Bad Debts | 8001 | |
| Cash & Trade Discounts | 8002 | |
| Advances Reimbursements; Rtrns & Allowances | 8007 | |
| Other (Explain): | 8099 | |
| TOTAL | | |

| Line 9 - Wholesaling | I.D. | Amount |
|---|------|--------|
| Bad Debts | 0301 | |
| Cash & Trade Discounts | 0302 | |
| Interstate & Foreign Sales | 0304 | |
| Motor Vehicle Fuel Tax | 0305 | |
| Casual Sales; Accommodation Sales | 0306 | |
| Advances Reimbursements; Rtrns & Allowances | 0307 | |
| No Local Activity | 0308 | |
| Dairy, Fruit/Veg, & Seafood Mfd Products (see below)* | 0367 | |
| Dairy Products Used in Mfg of Dairy Products | 0375 | |
| Other (Explain): | 0399 | |
| TOTAL | | |

*Local sales for transport out-of-state

| Line 10 - Warehousing; Radio & TV... | I.D. | Amount |
|---|------|--------|
| Bad Debts | 1101 | |
| Cash & Trade Discounts | 1102 | |
| Interstate & Foreign Sales | 1104 | |
| Advances Reimbursements; Rtrns & Allowances | 1107 | |
| Radio/TV Advertising | 1109 | |
| Other (Explain): | 1199 | |
| TOTAL | | |

| Line 11 - Public or Nonprofit Hospitals; Qualified Food Co-ops | I.D. | Amount |
|--|------|--------|
| Bad Debts | 5501 | |
| Cash & Trade Discounts | 5502 | |
| Advances Reimbursements; Rtrns & Allowances | 5507 | |
| Other (Explain): | 5599 | |
| TOTAL | | |

**Not all deductions are allowable from
both Retailing (B&O) and Retail Sales Tax.**

| Line 12 – Cleanup of Radioactive Waste... | I.D. | Amount |
|---|------|--------|
| Bad Debts | 8301 | |
| Cash & Trade Discounts | 8302 | |
| Interstate & Foreign Sales | 8304 | |
| Advances Reimbursements; Rtrns & Allowances | 8307 | |
| Other (Explain): | 8399 | |
| TOTAL | | |

| Line 13 – Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) | I.D. | Amount |
|---|------|--------|
| Bad Debts | 0401 | |
| Cash & Trade Discounts | 0402 | |
| Apportionment (Interstate & Foreign Sales) | 0404 | |
| Advances Reimbursements; Rtrns & Allowances | 0407 | |
| Gambling Prizes & Cash Pay-Outs | 0410 | |
| Qualified Initiation Fees; Dues; Contributions Received | 0411 | |
| Interest on Certain Invest/Loan Obligations | 0412 | |
| Artistic/Cultural Activities | 0416 | |
| Other (Explain): | 0499 | |
| TOTAL | | |

| Line 14 – Gambling Contests of Chance (\$50,000 a year or greater) | I.D. | Amount |
|--|-------|--------|
| Gambling Prizes & Cash Pay-Outs | 19210 | |
| Other (Explain): | 19299 | |
| TOTAL | | |

| Line 15 – For Profit Hospitals; Scientific R&D | I.D. | Amount |
|---|-------|--------|
| Bad Debts | 13501 | |
| Cash & Trade Discounts | 13502 | |
| Apportionment (Interstate & Foreign Sales) | 13504 | |
| Advances Reimbursements; Rtrns & Allowances | 13507 | |
| Qualified Initiation Fees; Dues; Contributions Received | 13511 | |
| Other (Explain): | 13599 | |
| TOTAL | | |

| Line 16 - Retailing of Interstate Transport... | I.D. | Amount |
|--|------|--------|
| Bad Debts | 1901 | |
| Cash & Trade Discounts | 1902 | |
| Interstate & Foreign Sales | 1904 | |
| Advances Reimbursements; Rtrns & Allowances | 1907 | |
| Consignment Sales | 1915 | |
| Other (Explain): | 1999 | |
| TOTAL | | |

| Line 17 – Retailing (B&O) | I.D. | Amount |
|--|------|--------|
| Bad Debts | 0201 | |
| Cash & Trade Discounts | 0202 | |
| Interstate & Foreign Sales | 0204 | |
| Motor Vehicle Fuel Tax | 0205 | |
| Advances Reimbursements; Rtrns & Allowances | 0207 | |
| No Local Activity | 0208 | |
| Casual Sales; Accommodation Sales | 0213 | |
| Tax in Gross | 0214 | |
| Consignment Sales | 0215 | |
| Artistic/Cultural Activities | 0216 | |
| Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals | 0217 | |
| Dairy and Seafood Processors (see below)* | 0267 | |
| Other (Explain): | 0299 | |
| TOTAL | | |

*Local sales for transport out-of-state

| Line 18 – Retail Sales Tax | I.D. | Amount |
|--|------|--------|
| Bad Debts | 0101 | |
| Cash & Trade Discounts | 0102 | |
| Interstate & Foreign Sales | 0104 | |
| Tax in Gross | 0114 | |
| Sales to U.S. Government | 0118 | |
| Motor Vehicle Fuel Sales | 0119 | |
| Prescription Drugs/Hearing Aids/Lenses/etc. | 0121 | |
| Exempt Food Sales | 0122 | |
| Qualified Nonresident Sales | 0123 | |
| Trade-in Allowance | 0124 | |
| Newspapers | 0125 | |
| Sales to Indians with Delivery on the Reservation | 0128 | |
| Sales of Feed to Fish Farmers | 0129 | |
| Taxable Amount for Tax Paid at Source | 0130 | |
| Returns & Allowances | 0131 | |
| Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays | 0132 | |
| Ride-Sharing Vans | 0134 | |
| Purebred Livestock for Breeding | 0135 | |
| Tax Deferral/Investment Certificate No. _____ | 0136 | |
| Sale of Manufacturing Mach/Equip; Install Labor | 0156 | |
| Retail Sales Tax Exempt Purchases by Farmers | 0159 | |
| Direct Pay Permits | 0170 | |
| Retail Sales Tax Reported on SER | 0179 | |
| Other (Explain): | 0199 | |
| TOTAL | | |

| Line 50 - Refuse Collection | I.D. | Amount |
|--|------|--------|
| Bad Debts | 6401 | |
| Sales to U.S. Government | 6418 | |
| Sales to Other Refuse/Solid Waste Collectors | 6445 | |
| Other (Explain): | 6499 | |
| TOTAL | | |

| Line 51 - Petroleum Tax | I.D. | Amount |
|--|------|--------|
| Petroleum Products Exported Out of State | 5746 | |
| Other (Explain): | 5799 | |
| TOTAL | | |

| Line 52 - Hazardous Substance | I.D. | Amount |
|-------------------------------|------|--------|
| Other (Explain): | 6599 | |
| TOTAL | | |