



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 number 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 |        |
| <b>TOTAL</b>                             |      |        |

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

| Line 3 - Intl Charter Freight Brokers... | I.D. | Amount |
|--|------|--------|
| Bad Debts                                | 2801 |        |
| Cash & Trade Discounts                   | 2802 |        |
| Other (Explain):                         | 2899 |        |
| <b>TOTAL</b>                             |      |        |

| Line 4 - Travel Agent/Tour (\$250k or less) | I.D.        | Amount |
|---|-------------|--------|
| <b>Bad Debts</b>                            | <b>2701</b> |        |
| <b>Cash &amp; Trade Discounts</b>           | <b>2702</b> |        |
| <b>Other (Explain):</b>                     | <b>2799</b> |        |
| <b>TOTAL</b>                                |             |        |

| Line 5 - Travel Agent/Tour (over \$250k) | I.D.         | Amount |
|--|--------------|--------|
| <b>Bad Debts</b>                         | <b>25001</b> |        |
| <b>Cash &amp; Trade Discounts</b>        | <b>25002</b> |        |
| <b>Other (Explain):</b>                  | <b>25099</b> |        |
| <b>TOTAL</b>                             |              |        |

| Line 6 - Insurance Producers; Title Insurance... | I.D. | Amount |
|--|------|--------|
| Bad Debts  | 1401 |        |
| Other (Explain):                                 | 1499 |        |
| <b>TOTAL</b>                                     |      |        |

| Line 7 - 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 |        |
| <b>TOTAL</b>   |      |        |

| Line 8 - Processing for Hire; Printing & Publish... | 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 |        |
| <b>TOTAL</b>  |      |        |

| Line 9 - 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 |        |
| <b>TOTAL</b>                                |      |        |

| Line 10 - Royalties                         | I.D. | Amount |
|---|------|--------|
| Bad Debts                                   | 8001 |        |
| Cash & Trade Discounts                      | 8002 |        |
| Advances Reimbursements; Rtrns & Allowances | 8007 |        |
| Other (Explain):                            | 8099 |        |
| <b>TOTAL</b>                                |      |        |

| Line 11 - 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 |        |
| <b>TOTAL</b>  |      |        |

\*Local sales for transport out-of-state

| Line 12 - 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 |        |
| <b>TOTAL</b>                                |      |        |

| Line 13 - Public/Nonprofit Hospitals; Qual. Food.. | I.D. | Amount |
|--|------|--------|
| Bad Debts  | 5501 |        |
| Cash & Trade Discounts                             | 5502 |        |
| Advances Reimbursements; Rtrns & Allowances        | 5507 |        |
| Other (Explain):                                   | 5599 |        |
| <b>TOTAL</b>                                       |      |        |

| Line 14 - 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 |        |
| <b>TOTAL</b>                                |      |        |

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

| Line 15 - 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 |        |
| <b>TOTAL</b>  |      |        |

| Line 16 - Gambling Contests of Chance (\$50,000 a year or greater) | I.D.  | Amount |
|--|-------|--------|
| Gambling Prizes & Cash Pay-Outs                                    | 19210 |        |
| Other (Explain):   | 19299 |        |
| <b>TOTAL</b>   |       |        |

| Line 17 - 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 |        |
| <b>TOTAL</b>  |       |        |

| Line 18 - 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 |        |
| <b>TOTAL</b>                                   |      |        |

| Line 19 - 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 Mfd Products (see below)*        | 0267 |        |
| Other (Explain):                                   | 0299 |        |
| <b>TOTAL</b>                                       |      |        |

\*Local sales for transport out-of-state

| Line 20 - 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         |        |
| 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         |        |
| <b>In-State Sales of Motor Vehicles, etc. to Nonresidents</b>                                       | <b>01108</b> |        |
| <b>Sales of Zero Emission Buses, Batteries, Fuel Cells and Infrastructure for Electric Vehicles</b> | <b>01115</b> |        |
| Other (Explain):  | 0199         |        |
| <b>TOTAL</b>  |              |        |

| Line 49 - 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 |        |
| <b>TOTAL</b>                                 |      |        |

| Line 50 - Petroleum Tax                  | I.D. | Amount |
|--|------|--------|
| Petroleum Products Exported Out of State | 5746 |        |
| Other (Explain):                         | 5799 |        |
| <b>TOTAL</b>                             |      |        |

| Line 51 - Hazardous Substance Tax | I.D. | Amount |
|-----------------------------------|------|--------|
| Other (Explain):                  | 6599 |        |
| <b>TOTAL</b>                      |      |        |