



**Combined Excise Tax Return**

If you had no business activity, check the box and mail this return (unless filed electronically)

NAME \_\_\_\_\_ ACCOUNT ID. \_\_\_\_\_  
 BUSINESS NAME \_\_\_\_\_  
 STREET ADDRESS \_\_\_\_\_  
 CITY, STATE, ZIP \_\_\_\_\_

Address Changes? Mailing Address  Business Closed?  Date Closed \_\_\_/\_\_\_/\_\_\_ See Additional Information, pg 2 Other Correspondence?

Effective date of change \_\_\_/\_\_\_/\_\_\_

Please fill in the appropriate box and note address changes above.

**Use Black Ink & Return The Original Form**

| I STATE BUSINESS AND OCCUPATION TAX |   |     | Column 1<br>Gross Amount | Col. 2 Deductions*<br>Totals from Pg. 3 & 4 | Column 3<br>Taxable Amount | Col. 4<br>Rate | Column 5<br>Tax Due      |  |
|-------------------------------------|---|-----|--------------------------|---|----------------------------|----------------|--------------------------|--|
| 1                                   | Extracting, Extracting for Hire   | 16  |                          |   |                            | .00484         |                          |  |
| 2                                   | Slaughter, Break Proc, Perish Meat-Whlse; Mfg Wheat into Flour; Soybean & Canola Proc                               | 30  |                          |   |                            | .00138         |                          |  |
| 3                                   | Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring; Assisted Living Facilities              | 28  |                          |   |                            | .00275         |                          |  |
| 4                                   | Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care                            | 14  |                          |   |                            | .00484         |                          |  |
| 5                                   | Prescription Drug Warehousing; Mfg: Wood Biomass Fuel; Split/Proc Dried Peas  | 21  |                          |   |                            | .00138         |                          |  |
| 6                                   | Processing for Hire; Printing and Publishing  | 10  |                          |   |                            | .00484         |                          |  |
| 7                                   | Manufacturing   | 07  |                          |   |                            | .00484         |                          |  |
| 8                                   | Royalties   | 80  |                          |   |                            | .015           |                          |  |
| 9                                   | Wholesaling   | 03  |                          |   |                            | .00484         |                          |  |
| 10                                  | Warehousing; Radio & TV Broadcasting; Public Rd Const; Gov Contracting; Chem Dependency Ctr; Canned Salmon Labelers | 11  |                          |   |                            | .00484         |                          |  |
| 11                                  | Public or Nonprofit Hospitals; Qualified Food Co-ops  | 55  |                          |   |                            | .015           |                          |  |
| 12                                  | Cleanup of Radioactive Waste for US Gov   | 83  |                          |   |                            | .00471         |                          |  |
| 13                                  | Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year)                           | 04  |                          |   |                            | .015           |                          |  |
| 14                                  | Gambling Contests of Chance (\$50,000 a year or greater)  | 192 |                          |   |                            | .0163          |                          |  |
| 15                                  | For Profit Hospitals; Scientific R&D  | 135 |                          |   |                            | .015           |                          |  |
| 16                                  | Retailing of Interstate Transportation Equip  | 19  |                          |   |                            | .00484         |                          |  |
| 17                                  | Retailing   | 02  |                          |   |                            | .00471         |                          |  |
|                                     |   |     |                          |   |                            |                | <b>TOTAL B&amp;O TAX</b> |  |

**GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME**

\* Deductions taken but not itemized on pages 3 and 4 will be disallowed.

**TOTAL B&O TAX**

| II STATE SALES AND USE TAX |  |    | Column 1<br>Gross Amount | Column 2<br>Taxable Amount  | Column 3<br>Rate | Column 4<br>Tax Due                    |  |
|----------------------------|--|----|--------------------------|---|------------------|--|--|
| 18                         | Retail Sales (also complete local tax section III)                   | 01 |                          |   | .065             |  |  |
| 19                         | Use Tax/Deferred Sales Tax (also complete local use tax section III) | 05 |                          | Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid | .065             |  |  |
|                            |  |    |                          |   |                  | <b>TOTAL STATE SALES &amp; USE TAX</b> |  |

**III LOCAL CITY AND/OR COUNTY SALES AND USE TAX**

**Local Sales Tax (Enter applicable rate of tax.) Code 45**  
 Total Taxable Amount must be the same as line 18, column 3, Taxable Amount

| Line No.             | Location Code | Taxable Amount | Local Rate   | Tax Due City or Co. |
|----------------------|---------------|----------------|--------------|---------------------|
| 20                   |               |                |              |                     |
| 21                   |               |                |              |                     |
| 22                   |               |                |              |                     |
| 23                   |               |                |              |                     |
| <b>TOTAL TAXABLE</b> |               |                | <b>TOTAL</b> |                     |

**Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax.) Code 46**  
 Total Value of Articles must be the same as line 19, column 1, Gross Amount

| Line No.                       | Location Code | Value of Articles | Local Rate   | Tax Due City or Co. |
|--------------------------------|---------------|-------------------|--------------|---------------------|
| 24                             |               |                   |              |                     |
| 25                             |               |                   |              |                     |
| <b>TOTAL VALUE OF ARTICLES</b> |               |                   | <b>TOTAL</b> |                     |

| Line No. | Tax Classification         | Code | Taxable Amount | Rate   | Tax Due |
|----------|----------------------------|------|----------------|--------|---------|
| 26       | Motor Vehicle Sales/Leases | 120  |                | .003   |         |
| 27       | Litter Tax                 | 36   |                | .00015 |         |

Filing an Amended Return? Check this box and attach a letter of explanation.

**DUE DATE March 25, 2018**  
 ★ 9% Penalty Assessed After March 26, 2018  
 19% Penalty Assessed After April 30, 2018  
 29% Penalty Assessed After May 31, 2018  
 If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

Signature \_\_\_\_\_  
 Print Name \_\_\_\_\_  
 Ph. (\_\_\_\_) \_\_\_\_\_ Date \_\_\_\_\_

| Line No.                                     | Item   | VII TOTALS |
|--|--|------------|
| 28   | Total All Tax Due from page 1                      |            |
| 29   | Total All Tax Due from page 2                      |            |
| 30   | Total All Addendums (example: Rental Car Addendum) |            |
| 31   | Subtotal (add lines 28-30)                         |            |
| 32   | Credit (from page 2, section VI, total credit)     |            |
| 33   | Subtotal (subtract line 32 from line 31)           |            |
| 34   | Interest   |            |
| 35   | Add Penalty, if applicable ★ Minimum \$5.00        |            |
| <b>TOTAL AMOUNT OWED (add lines 33 - 35)</b> |  |            |

Please make check or money order payable to the Washington State Department of Revenue. Include your Account ID on your check.

**IV LODGING TAXES**

| TRANSIENT RENTAL INCOME INFORMATION Code 47 |               |        |  |
|---|---------------|--------|--|
| Line No.                                    | Location Code | Income |  |
| 35  |               |        |  |
| 36  |               |        |  |
| 37  |               |        |  |
| 38  |               |        |  |

(enter location code and income only)

| TOURISM PROMOTION AREA LODGING CHARGE Code 170 |               |                     |                       |                   |
|--|---------------|---------------------|-----------------------|-------------------|
| Line No.                                       | Location Code | Number of Unit/Days | Unit/Day Rate Charged | Total Charges Due |
| 39   |               |                     |                       |                   |
| 40   |               |                     |                       |                   |
| 41   |               |                     |                       |                   |
| 42   |               |                     |                       |                   |

**TOTAL TOURISM PROMOTION AREA LODGING CHARGE**

| CONVENTION AND TRADE CENTER TAX Code 48 |               |                |      |         |
|---|---------------|----------------|------|---------|
| Line No.                                | Location Code | Taxable Amount | Rate | Tax Due |
| 43                                      |               |                |      |         |
| 44                                      |               |                |      |         |
| 45                                      |               |                |      |         |

**TOTAL CONVENTION & TRADE CENTER TAX**

| SPECIAL HOTEL/MOTEL TAX Code 70 |               |                |      |         |
|---------------------------------|---------------|----------------|------|---------|
| Line No.                        | Location Code | Taxable Amount | Rate | Tax Due |
| 46                              |               |                |      |         |
| 47                              |               |                |      |         |
| 48                              |               |                |      |         |

**TOTAL SPECIAL HOTEL/MOTEL TAX**

**V OTHER TAXES**

| Line No. | Tax Classification                         | Code | Column 1 Gross Amount                    | Col. 2 Deductions* Totals from Pg. 4 | Column 3 Taxable Amount | Col. 4 Rate | Column 5 Tax Due |
|----------|--|------|--|--------------------------------------|-------------------------|-------------|------------------|
| 49       | Tobacco Products/Cigars (less than \$0.69) | 20   |  |                                      |                         | .95         |                  |
| 50       | Refuse Collection                          | 64   |  |                                      |                         | .036        |                  |
| 51       | Petroleum Products Tax                     | 57   | Temporarily Not Due – Fund Limit Reached |                                      |                         | .003        |                  |
| 52       | Hazardous Substance                        | 65   |  |                                      |                         | .007        |                  |
| 53       | Intermediate Care Facilities               | 79   |  |                                      |                         | .06         |                  |

| Line No. | Tax Classification                            | Code | Item   | Quantity | Rate   | Tax Due |
|----------|---|------|--|----------|--------|---------|
| 54       | Solid Fuel Burning Device Fee                 | 59   | Number of Stoves, Fireplaces, & Solid Fuel Burning Devices Sold: |          | 30.00  |         |
| 55       | Syrup Tax                                     | 54   | Number of Gallons (whole numbers only) Sold:                     |          | 1.00   |         |
| 56       | Tire Fee                                      | 73   | Number of Tires Sold:  |          | .90    |         |
| 57       | Studded Tire Fee                              | 77   | Number of Tires Sold:  |          | 4.50   |         |
| 58       | Cigar Tax (\$0.69 or more)                    | 194  | Number of Cigars (\$0.69 or more):                               |          | .65    |         |
| 59       | Little Cigar Tax (acetate integrated filters) | 198  | Number of Little Cigars:   |          | .15125 |         |
| 60       | Moist Snuff (1.2 oz. or less)                 | 162  | Number of Units:   |          | 2.526  |         |
| 61       | Moist Snuff (more than 1.2 oz.)               | 163  | Number of Ounces (including partial ounces):                     |          | 2.105  |         |

\* Deductions taken but not itemized on page 4 will be disallowed.

**TOTAL OTHER TAXES** (add lines 49-61)

**Additional Information**

The easiest way to file your return is to use our free electronic filing service at [dor.wa.gov](http://dor.wa.gov) or call 1-877-345-3353.

**Penalties and Interest**

**Penalties:**

- Any unpaid tax (including partial payments) is subject to delinquent return penalty at the rate on the front of the return. (RCW 82.32.090)
- A 5% assessment penalty may be assessed if the return is substantially underpaid. (RCW 82.32.090)

**Interest:**

- Interest will accrue daily from the 1<sup>st</sup> of the month following the due date of the return until the return is paid in full.

**Internet Assistance – Go to DOR’s home page at [dor.wa.gov](http://dor.wa.gov)**

- Get tax return information and instructions, penalty waiver information, and more.
- Get the Local Sales and Use Tax Addendum, and other tax-related forms.
- Update your account information or close your account with the Department of Revenue.

**Telephone Assistance**

- If you did not have business activity call 1-800-647-7706. At the greeting, follow the instructions given to file a no business return. Do not mail a paper return back to the Department.

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

**VI CREDITS**

| Line No. | Credit Classification   | Credit I.D. | Amount |
|----------|---|-------------|--------|
| 62       | Multiple Activities Tax Credit (attach Schedule C)  | 800         |        |
| 63       | International Services Credit   | 855         |        |
| 64       | <b>Small Business B&amp;O Tax Credit (go to <a href="http://dor.wa.gov">dor.wa.gov</a>)</b>                         | <b>815</b>  |        |
| 65       | Renewable Energy System Cost Recovery Credit  | 925         |        |
| 66       | Bad Debt Tax Credit (attach Schedule B)   | 801         |        |
| 67       | Hazardous Substance   | 805         |        |
| 68       | Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund | 880         |        |
| 69       | Tobacco Products Tax Credit   | 930         |        |
| 70       | B&O Credit for Syrup Tax Paid   | 945         |        |
| 71       | Other Credits (attach appropriate documents)  | 810         |        |

**TOTAL CREDIT** (transfer to page 1, line 32)



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

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

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

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

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

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

| 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         |        |
| <i>*Local sales for transport out-of-state</i>        | <b>TOTAL</b> |        |

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

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

**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 |        |
| <b>TOTAL</b>                                |      |        |

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

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

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

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

\*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 |        |
| <b>TOTAL</b>   |      |        |

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

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

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