



October 2021

10  
21

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? Effective date of change \_\_\_/\_\_\_/\_\_\_ Mailing Address  Business Closed?  Date Closed \_\_\_/\_\_\_/\_\_\_ See Additional Information, pg 2 Other Correspondence?   
 Please fill in the appropriate box and note address changes above.

► Use Black Ink & Return the Original Form

**I STATE BUSINESS AND OCCUPATION TAX**

| Line No. | Tax Classification   | Code | 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        | Intl Charter Freight Brokers; Stevedoring; Asst Living Facil   | 28   |                          |   |                            | .00275         |                     |
| 4        | Travel Agent/Tour Operator (\$250,000 or less)   | 27   |                          |   |                            | .00275         |                     |
| 5        | Travel Agent/Tour Operator (over \$250,000)  | 250  |                          |   |                            | .009           |                     |
| 6        | Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions; Child Care                           | 14   |                          |   |                            | .00484         |                     |
| 7        | Prescription Drug Warehousing; Mfg; Wood Biomass Fuel; Split/Proc Dried Peas                                       | 21   |                          |   |                            | .00138         |                     |
| 8        | Processing for Hire; Printing and Publishing   | 10   |                          |   |                            | .00484         |                     |
| 9        | Manufacturing  | 07   |                          |   |                            | .00484         |                     |
| 10       | Royalties  | 80   |                          |   |                            | .015           |                     |
| 11       | Wholesaling  | 03   |                          |   |                            | .00484         |                     |
| 12       | Warehousing; Radio & TV Broadcasting; Public Rd Const Gov Contracting; Chem Dependency Ctr; Canned Salmon Labelers | 11   |                          |   |                            | .00484         |                     |
| 13       | Public or Nonprofit Hospitals; Qualified Food Co-ops   | 55   |                          |   |                            | .015           |                     |
| 14       | Cleanup of Radioactive Waste for US Gov  | 83   |                          |   |                            | .00471         |                     |
| 15       | Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year)                          | 04   |                          |   |                            | .015           |                     |
| 16       | Service & Other Activities (\$1 million or greater in prior year)  | 106  |                          |   |                            | .0175          |                     |
| 17       | Gambling Contests of Chance (\$50,000 a year or greater)   | 192  |                          |   |                            | .0163          |                     |
| 18       | For Profit Hospitals; Scientific R&D   | 135  |                          |   |                            | .015           |                     |
| 19       | Retailing of Interstate Transportation Equip   | 19   |                          |   |                            | .00484         |                     |
| 20       | Retailing  | 02   |                          |   |                            | .00471         |                     |

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES (LINE 29 on page 2) MUST BE THE SAME

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

TOTAL B&O TAX

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

**DUE DATE November 25, 2021**  
 ★ 9% Penalty Assessed After November 29, 2021  
 19% Penalty Assessed After January 03, 2022  
 29% Penalty Assessed After January 31, 2022  
 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   | VI TOTALS |
|--|--|-----------|
| 21   | Total All Tax Due from page 1                      |           |
| 22   | Total All Tax Due from page 2                      |           |
| 23   | Total All Addendums (example: Rental Car Addendum) |           |
| 24   | Subtotal (add lines 21-23)                         |           |
| 25   | Credit (from page 2, section V, total credit)      |           |
| 26   | Subtotal (subtract line 25 from line 24)           |           |
| 27   | Interest   |           |
| 28   | Add Penalty, if applicable ★ % Minimum \$5.00      |           |
| <b>TOTAL AMOUNT OWED (add lines 26-28)</b> |  |           |

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

## II STATE SALES AND USE TAX

| Line No.                               | Tax Classification   | Code | Gross Amount | Deductions*<br>Totals from Pg 4   | Taxable Amount | Rate | Tax Due |
|--|--|------|--------------|---|----------------|------|---------|
| 29                                     | Retail Sales (also complete local tax section III)                   | 01   |              |   |                | .065 |         |
| 30                                     | Use Tax/Deferred Sales Tax (also complete local use tax section III) | 05   |              | Value of articles used by taxpayers 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) <span style="float: right;">Code 45</span> |               |                |            |              | Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax) <span style="float: right;">Code 46</span> |               |                   |            |              |
|---|---------------|----------------|------------|--------------|--|---------------|-------------------|------------|--------------|
| Total Taxable Amount must be the same as line 29, column 3, Taxable Amount                |               |                |            |              | Total Value of Articles must be the same as line 30, column 1, Gross Amount                                |               |                   |            |              |
| Line No.  | Location Code | Taxable Amount | Local Rate | Tax Due      | Line No.   | Location Code | Value of Articles | Local Rate | Tax Due      |
| 31  |               |                |            |              | 34   |               |                   |            |              |
| 32  |               |                |            |              | 35   |               |                   |            |              |
| 33  |               |                |            |              | 36   |               |                   |            |              |
| <b>TOTAL TAXABLE</b>  |               |                |            | <b>TOTAL</b> | <b>TOTAL VALUE OF ARTICLES</b>   |               |                   |            | <b>TOTAL</b> |

## IV OTHER TAXES

| Line No.  | Tax Classification                         | Code      | Column 1<br>Gross Amount | Col. 2 Deductions*<br>Totals from Pg. 4 | Column 3<br>Taxable Amount | Col. 4<br>Rate | Column 5<br>Tax Due |
|-----------|--|-----------|--------------------------|---|----------------------------|----------------|---------------------|
| 37        | Tobacco Products/Cigars (less than \$0.69) | 20        |                          |   |                            | .95            |                     |
| 38        | Refuse Collection                          | 64        |                          |   |                            | .036           |                     |
| <b>39</b> | <b>Petroleum Products Tax</b>              | <b>57</b> |                          |   |                            | <b>.0015</b>   |                     |
| 40        | Hazardous Substance Tax by Value           | 65        |                          |   |                            | .007           |                     |
| 41        | Motor Vehicle/Sales/Leases                 | 120       |                          |   |                            | .003           |                     |
| 42        | Litter Tax                                 | 36        |                          |   |                            | .00015         |                     |

| Line No.  | Tax Classification                            | Code      | Item   | Quantity | Rate        | Tax Due |
|-----------|---|-----------|--|----------|-------------|---------|
| 43        | Solid Fuel Burning Device Fee                 | 59        | Number of Stoves, Fireplaces, & Solid Fuel Burning Devices Sold: |          | 30.00       |         |
| 44        | Syrup Tax                                     | 54        | Number of Gallons (whole numbers only) Sold:                     |          | 1.00        |         |
| 45        | Tire Fee                                      | 73        | Number of Tires Sold:  |          | .90         |         |
| 46        | Studded Tire Fee                              | 77        | Number of Tires Sold:  |          | 4.50        |         |
| 47        | Cigar Tax (\$0.69 or more)                    | 194       | Number of Cigars (\$0.69 or more):                               |          | .65         |         |
| 48        | Little Cigar Tax (acetate integrated filters) | 198       | Number of Little Cigars:   |          | .15125      |         |
| 49        | Moist Snuff (1.2 oz. or less)                 | 162       | Number of Units:   |          | 2.526       |         |
| 50        | Moist Snuff (more than 1.2 oz.)               | 163       | Number of Ounces (including partial ounces):                     |          | 2.105       |         |
| <b>51</b> | <b>Hazardous Substance Tax by Volume</b>      | <b>81</b> | <b>Number of Barrels:</b>  |          | <b>1.14</b> |         |

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

**TOTAL OTHER TAXES** (add lines 37-51)

## V CREDITS

| Line No.  | Credit Classification                                       | Credit I.D. | Amount | Line No.  | Credit Classification   | Credit I.D. | Amount |
|-----------|---|-------------|--------|---|---|-------------|--------|
| 52        | Multiple Activities Tax Credit (attach Schedule C)          | 800         |        | 58  | Hazardous Substance by Value  | 992         |        |
| 53        | International Services Credit                               | 855         |        | 59  | Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund | 880         |        |
| <b>54</b> | <b>Small Business B&amp;O Tax Credit (go to dor.wa.gov)</b> | <b>815</b>  |        | 60  | Tobacco Products Tax Credit   | 930         |        |
| 55        | Renewable Energy System Cost Recovery Credit                | 925         |        | 61  | B&O Credit for Syrup Tax Paid   | 945         |        |
| 56        | Bad Debt Tax Credit (attach Schedule B)                     | 801         |        | 62  | Other Credits (attach appropriate documents)  | 810         |        |
| 57        | Hazardous Substance by Volume                               | 991         |        | <b>TOTAL CREDIT (transfer to page 1, line 25)</b> |   |             |        |



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 10 - Royalties                         | I.D. | Amount |
|---|------|--------|
| Bad Debts                                   | 8001 |        |
| Cash & Trade Discounts                      | 8002 |        |
| Advances Reimbursements; Rtrns & Allowances | 8007 |        |
| Other (Explain):                            | 8099 |        |
| <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 11 - Wholesaling                                 | I.D. | Amount |
|---|------|--------|
| Bad Debts   | 0301 |        |
| Cash & Trade Discounts                                | 0302 |        |
| Interstate & Foreign Sales                            | 0304 |        |
| Motor Vehicle Fuel Tax                                | 0305 |        |
| Casual Sales; Accomodation 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>  |      |        |

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

\*Local sales for transport out-of-state

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

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

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

| Line 8 - Processing for Hire; Printing & Publish... | I.D. | Amount |
|---|------|--------|
| Bad Debts   | 1001 |        |
| Cash & Trade Discounts                              | 1002 |        |
| Freight on Out-of-State Deliveries                  | 1003 |        |
| Interstate & Foreign Sales                          | 1004 |        |
| Advances Reimbursements; Rtrns & Allowances         | 1007 |        |
| Other (Explain):                                    | 1099 |        |
| <b>TOTAL</b>  |      |        |

| 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 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>                                |      |        |

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

| Line 16 - Service & Other Activities<br>(\$1 million or greater in prior year) | I.D.  | Amount |
|--|-------|--------|
| Bad Debts  | 10601 |        |
| Cash & Trade Discounts   | 10602 |        |
| Apportionment (Interstate & Foreign Sales)                                     | 10604 |        |
| Advances Reimbursements; Rtrns & Allowances                                    | 10607 |        |
| Qualified Initiation Fees; Dues;<br>Contributions Received                     | 10611 |        |
| Interest on Certain Invest/Loan Obligations                                    | 10612 |        |
| Artistic/Cultural Activities   | 10616 |        |
| Other (Explain):   | 10699 |        |
| <b>TOTAL</b>   |       |        |

| Line 17 - Gambling Contests of Chance<br>(\$50,000 a year or greater) | I.D.  | Amount |
|---|-------|--------|
| Gambling Prizes & Cash Pay-Outs                                       | 19210 |        |
| Other (Explain):  | 19299 |        |
| <b>TOTAL</b>  |       |        |

| Line 18 - 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;<br>Contributions Received | 13511 |        |
| Other (Explain):   | 13599 |        |
| <b>TOTAL</b>   |       |        |

| Line 19 - 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 20 - 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         |        |
| <b>Compliant Carryout Bag Charge</b>               | <b>02103</b> |        |
| Dairy and Seafood Mfd Products (see below)*        | 02118        |        |
| Other (Explain):                                   | 0299         |        |
| <b>TOTAL</b>                                       |              |        |

\*Local sales for transport out-of-state

| Line 29 - 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<br>Art Objects for Displays               | 0132  |        |
| 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  |        |
| In-State Sales of Motor Vehicles, etc. to<br>Nonresidents                                       | 01108 |        |
| Feminine Hygiene Products   | 01111 |        |
| Sales & Leases of New/Used Clean Alternative<br>Fuel (Addendum Required)                        | 01114 |        |
| Sales of Zero Emission Buses, Batteries, Fuel<br>Cells and Infrastructure for Electric Vehicles | 01115 |        |
| Sales of Qualified Ride-sharing Vehicles  | 01126 |        |
| Other (Explain):  | 0199  |        |
| <b>TOTAL</b>  |       |        |

| Line 38 - 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 39 - Petroleum Tax                  | I.D. | Amount |
|--|------|--------|
| Petroleum Products Exported Out of State | 5746 |        |
| Other (Explain):                         | 5799 |        |
| <b>TOTAL</b>                             |      |        |

| Line 40 - Hazardous Substance Tax by Value | I.D. | Amount |
|--|------|--------|
| Other (Explain):                           | 6599 |        |
| <b>TOTAL</b>                               |      |        |

◆ **Additional Information** ◆

**The easiest way to file your return is to use our free electronic filing service at dor.wa.gov.**

**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 1st day of the month following the due date of the return until the return is paid in full.

**Telephone Assistance**

- If you did not have business activity call 360-705-6705. 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 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.*