



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, tax registration number and attach to your Combined Excise Tax Return.**

▶ Name \_\_\_\_\_

▶ Tax Registration No. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

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

\*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 |        |
| <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>                  |      |        |