

MAIL TO:



Washington State
Department of Revenue
PO Box 47464
Olympia, WA 98504-7464

Jan-Feb-Mar 2012

Q1

12

Combined Excise Tax Return

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

NAME _____ TAX REG NO. _____
 BUSINESS NAME _____
 STREET ADDRESS _____
 CITY, STATE, ZIP _____

Address Changes? Business Location Mailing Address Business Closed? Date Closed ___/___/___ See Help Section, 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

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat-Whise; Mfg Wheat into Flour; Soybean & Canola Proc	30				.00138	
3	Travel Agent Com/Tour Operators; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes	28				.00275	
4	Insurance Producers; Title Insurance Agents; Surplus Line Broker Commissions	14				.00484	
5	Prescription Drug Warehousing; Mfg: Wood Biomass Fuel; or Split/Proc Dried Peas	21				.00138	
6	Processing for Hire; Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
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				.018	
14	Gambling Contests of Chance (\$50,000 a year or greater)	192				.0193	
15	For Profit Hospitals; Scientific R&D	135				.015	
16	Retailing of Interstate Transportation Equip	19				.00484	
17	Retailing	02				.00471	

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

18	Retail Sales (also complete local tax section III)	01				.065	
19	Use Tax/Deferred Sales Tax (also complete local tax section III)	05			Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid	.065	

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				
TOTAL TAXABLE			TOTAL	

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

DUE DATE: April 30, 2012
 ★ 5% Penalty Assessed After April 30, 2012
 15% Penalty Assessed After May 31, 2012
 25% Penalty Assessed After July 02, 2012
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

▶ Please make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check.

▶ Signature _____

▶ Print Name _____

▶ Ph. () _____ Date _____

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				
TOTAL VALUE OF ARTICLES			TOTAL	

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	Add Penalty, if applicable ★ Minimum \$5.00	
TOTAL AMOUNT OWED (add lines 33 - 34)		

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

TOTAL STATE SALES & USE TAX _____

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			.005	
52	Hazardous Substance	65				.007	
53	ICF	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	Cigar Tax (\$0.69 or more)	194	Number of Cigars (\$0.69 or more):		.65	
58	Little Cigar Tax (acetate integrated filters)	198	Number of Little Cigars:		.15125	
59	Moist Snuff (1.2 oz. or less)	162	Number of Units:		2.526	
60	Moist Snuff (more than 1.2 oz.)	163	Number of Ounces:		2.105	

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

TOTAL OTHER TAXES (add lines 49-60)

Additional Information

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 from the first day of the month following the due date, until paid. (RCW 82.32.050)

Internet Assistance – Go to DOR’s home page at 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

- Call the Department of Revenue office nearest you or 1-800-647-7706.
- To file a No Business Activity return by telephone, call 1-800-647-7706. At the greeting, enter code 111 to start the process. Enter your 9-digit tax registration number and follow the instructions given. Do not mail paper return back to the Department.
- For penalty waiver criteria information, call 1-800-334-8969 and enter code 429.
- For business closure information, call 1-800-334-8969 and enter code 430.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.

VI CREDITS

Line No.	Credit Classification	Credit I.D.	Amount
61	Multiple Activities Tax Credit (attach Schedule C)	800	
62	International Services Credit	855	
63	Small Business B&O Tax Credit (go to dor.wa.gov)	815	
64	Renewable Energy System Cost Recovery Credit	925	
65	Bad Debt Tax Credit (attach Schedule B)	801	
66	Hazardous Substance	805	
67	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880	
68	Tobacco Products Tax Credit	930	
69	B&O Credit for Syrup Tax Paid	945	
70	Destination Sourcing Tax Credit	602	
71	Other Credits (attach appropriate documents)	810	

TOTAL CREDIT (transfer to page 1, line 32)

Jan-Feb-Mar 2012 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 _____

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		

▶ Tax Registration No. _____ - _____ - _____

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; Child Care	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, Seafood, Fruits/Veg Processors (see below)*	0367	
Other (Explain):	0399	
<i>*Local sales for out-of-state delivery</i> TOTAL		

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 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; Prize; 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; Prize; 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	
Artistic/Cultural Activities	13516	
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 out-of-state delivery

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	
Certain Network Telephone Service	0126	
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		