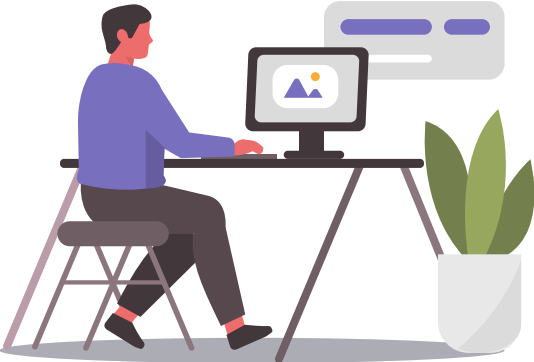


# Business Tax Basics





# Contents

<b>Business tax basics</b> . . . . .	<b>1</b>	<b>Personal property tax</b> . . . . .	<b>18</b>
<b>Rights and responsibilities</b> . . . . .	<b>2</b>	<b>Unclaimed property</b> . . . . .	<b>19</b>
<b>Registering with the Department of Revenue</b> . . . . .	<b>3</b>	<b>Tax return payment and reporting</b> . . . . .	<b>20</b>
<b>Business and occupation (B&amp;O) tax</b> . . . . .	<b>4</b>	Paying your taxes . . . . .	20
Small Business B&O Tax Credit . . . . .	4	Due dates . . . . .	20
Retailing . . . . .	4	Late penalties . . . . .	20
Wholesaling . . . . .	5	Delinquent tax collection process . . . . .	20
Reseller permit . . . . .	5	Reporting no business activity . . . . .	20
Manufacturing . . . . .	6	Electronic filing (My DOR) . . . . .	22
Service and other activities . . . . .	6	Setting up your My DOR access . . . . .	22
<b>Retail sales tax</b> . . . . .	<b>7</b>	Correcting a previously filed return . . . . .	23
Definition of retail sales . . . . .	7	Will I be audited? . . . . .	24
Collecting and reporting sales tax . . . . .	7	What to expect during an audit . . . . .	24
Sales tax rates . . . . .	8	Appeals process . . . . .	24
Special sales taxes . . . . .	8	<b>Services and resources</b> . . . . .	<b>25</b>
Local coding of retail sales . . . . .	9	<b>Other agencies to contact</b> . . . . .	<b>26</b>
Rental of tangible goods . . . . .	9	<b>Tax incentives</b> . . . . .	<b>27</b>
Tools to determine sales tax rates and codes . . . . .	9	Incentive programs: . . . . .	27
<b>Deductions</b> . . . . .	<b>10</b>	<b>Due dates</b> . . . . .	<b>28</b>
<b>Use tax</b> . . . . .	<b>12</b>	<b>Appendices</b> . . . . .	<b>29</b>
Taxable amount and rates . . . . .	12	A   Combined Excise Tax Return . . . . .	30
Property used in a trade or business . . . . .	12	B   MATC Manufacturing Calculation Worksheet . . . . .	34
Use tax exemption . . . . .	13	C   Sample reseller permit . . . . .	35
Use tax credit . . . . .	13	D   Confidential Tax Information Authorization . . . . .	36
Report and pay use tax . . . . .	13	E   Common business activities table . . . . .	37
<b>Public utility tax</b> . . . . .	<b>14</b>		
<b>Special taxes and fees</b> . . . . .	<b>16</b>		



# Business tax basics

This basic tax guide is created to help you understand Washington's tax structure. It's intended to provide an overview of the taxes that apply to various business activities in Washington.

Washington does not have a corporate or personal income tax. Most Washington businesses are subject to three major state taxes, all administered or overseen by the Department of Revenue:

1. **Business and occupation tax (B&O).**
2. **Retail sales tax.**
3. **Use tax.**

Other taxes may apply to your business, such as:

- Public utility tax.
- Specialty taxes.
- County and city taxes.

## Reminder

State tax laws change regularly. The information provided is current at the time of the publication.

## Questions

Specialists are available to answer your tax questions Monday through Friday from 8 a.m. to 5 p.m.

Call: 360-705-6705

Live Chat: Go to [dor.wa.gov](https://dor.wa.gov), click *Contact* then click on the Live Chat icon.

## Resources

Go to [dor.wa.gov](https://dor.wa.gov), then click Get a Form or Publication.

- Industry-specific tax guides.
- Special notices.
- Tax topic articles.

## More services

Information on other services and publications can be found at the back of this publication or on our website at [dor.wa.gov](https://dor.wa.gov).

## Tax revenue collected and what it provides

- \$12.1 b — State retail sales and use tax
- \$5.4 b — Local retail sales and use tax
- \$4.6 b — Business and occupation tax
- \$3.9 b — Other state taxes and fees
- \$3.6 b — State share property tax
- \$0.4 b — Other local taxes



# Rights and responsibilities

## Your rights as a taxpayer include:

- Written explanations when tax assessments, interest, and penalties are issued.
- Reliable, written advice and reporting instructions provided by the department specifically to the taxpayer, and to have interest, penalties, and in some instances, tax assessments waived if complying with that information worked against the taxpayer.
- Prompt administrative remedies when tax laws or rules are found to be unconstitutional by the final decision of a court of record.
- Confidentiality of their financial and business information in the department's possession in accordance with the requirements of RCW 82.32.330.
- Clear and current tax instructions, rules, procedures, forms, and other tax information received upon request.
- Prompt and independent administrative review by the department of a decision to revoke a tax registration, and to a written determination that either upholds the revocation or reinstates the registration.

## Your responsibilities as a taxpayer include:

- Register with the Department of Revenue.
- Know their tax reporting obligations, and to ask the department for instructions when they are uncertain.
- Keep accurate and complete business records.
- File returns and pay taxes on time.
- Provide accurate information on tax returns.
- Substantiate claims for refund.
- Pay all taxes on time after closing a business, and request cancellation of the registration number.
- Respond to communications from the department in a timely manner.

## Business records to keep

You should keep the following records for a **minimum of five years**:

- State excise tax returns and workpapers.
- Federal income tax returns.
- Summary accounting records and source journals such as the check register, general ledger, sales journal, general journal, cash receipts journal, and any other records you use to record income and expenses.
- Sales invoices.
- Purchase invoices.
- Depreciation schedules listing all assets acquired or disposed of during the audit period along with purchase or invoices for those assets.
- Reseller permits for any wholesale sales.
- Supporting documentation for all deductions and exemptions.

You may keep records in either paper or electronic format. You must provide these records if requested by the Department of Revenue.

## Accounting methods

**Accrual accounting** means that you record and report revenues when sales are made, even if you have not yet received payment.

**Cash accounting** means that you record and report revenues when you receive payment from your customers.

You must report to the Department of Revenue using the same accounting method that you use to report to the Internal Revenue Service.

# Registering with the Department of Revenue

## Register if:

- Your business requires city and state endorsements.
- You are doing business using a name other than your full legal name.
- You plan to hire employees within the next 90 days.
- Your business is required to collect retail sales tax.
- Your gross income is \$12,000 per year or more.
- Your business is required to pay taxes or fees to the Department of Revenue.
- You are a buyer or processor of specialty wood products.
- Your out-of-state business:
  - ◇ Has physical presence nexus in Washington.
  - ◇ Has more than \$100,000 in combined gross receipts source or attributed to Washington.
  - ◇ Is organized or commercially domiciled in Washington.

For any business type other than a sole proprietorship, you must first register with the Secretary of State, and then register with the Department of Revenue.

Also, see our requirements for Out-of-state businesses at [dor.wa.gov/education/industry-guides/out-state-businesses](https://dor.wa.gov/education/industry-guides/out-state-businesses).

You can register online at [dor.wa.gov/open-business](https://dor.wa.gov/open-business).

## Notes

# Business and occupation (B&O) tax

The state business and occupation (B&O) tax is a gross receipts tax measured on the value of products, gross proceeds of sales, or gross income of your business. The B&O tax is your cost of doing business, and should not be collected from your customers. Almost all businesses located or doing business in Washington are subject to the B&O tax, including corporations, LLCs, partnerships, sole proprietors, and nonprofit corporations.

The B&O tax is due on gross income from business conducted in Washington. No deductions are allowed for labor, materials, taxes, or other costs of doing business. Your business may qualify for certain exemptions, deductions, and credits.

There are more than 50 B&O tax classifications for business activities. The B&O tax rate is based on the type of business activity you engage in. Your business may report income under multiple tax classifications if you engage in more than one type of activity. You are responsible for determining which classification(s) to report your income under. Contact us if you are unsure of which classification(s) apply to your business.

For the complete list of B&O tax classifications, visit [dor.wa.gov](http://dor.wa.gov) and click **Taxes & rates**.

## Small Business B&O Tax Credit

Businesses below a certain B&O tax liability are entitled to a credit. The credit varies depending on the total amount of B&O tax due. If you file your excise tax return electronically on My DOR, the Small Business B&O Tax Credit is calculated and applied automatically. If you file your excise taxes on a paper return, see our website for details about claiming this credit.

## Retailing

Businesses that sell goods and certain services to consumers are retailers. Taxable retail services include:

Improving real or personal property, such as:

- Custom construction.
- Repairs to real or personal property.
- Certain personal services, such as:
  - ◊ Tanning.
  - ◊ Use of athletic and fitness facilities.
  - ◊ Recreational services.
  - ◊ Tattooing.
- Specialized activities, such as:
  - ◊ Lawn mowing, tree and shrub pruning, and trimming.
  - ◊ Escrow services.
- Renting equipment with operators.
- Extended warranties.

Businesses making retail sales are subject to retailing B&O tax, even when the sales are not subject to retail sales tax. For example, certain food products are exempt from sales tax, but the income from food sales is subject to retailing B&O tax.

## Notes





## Wholesaling

Wholesalers sell goods and services to businesses who will resell them to others in the regular course of business. The B&O tax is calculated on the wholesale selling price. Retail sales tax is not collected on wholesale transactions. If you are a wholesaler, you must keep a reseller permit or other approved exemption certificate on file from each buyer to document the transaction as a wholesale sale. Do not send reseller permits to the Department of Revenue.

## Reseller permit

Businesses buying goods or services for resale must use a reseller permit or other approved exemption certificate to make purchases without paying sales tax.

Reseller permits may be used to buy:

- Merchandise and inventory for resale without the buyer using it first.
- Ingredients, components, or chemicals used in processing new products for sale.
- Feed, seed, seedlings, fertilizer, and spray materials if you are a farmer.
- Materials and contract labor for retail/wholesale construction.
- Items for dual purposes.

Reseller permits may not be used to buy:

- Items for personal or household use.
- Items used in a business that are not resold, such as office supplies and equipment.
- Promotional items or gifts.
- Tools, equipment, or equipment rentals.
- Materials and contract labor for public road construction, federal government contracting, or speculative building.

## Verify customers' reseller permits

We recommend that at least once per year you verify that your customers' reseller permits are valid.

For a single permit, use our Business Lookup at [dor.wa.gov/businesslookup](http://dor.wa.gov/businesslookup) and print a copy for your records.

For multiple permits, use our Reseller Permit Verification Service at [dor.wa.gov/ResellerPermitVerificationService](http://dor.wa.gov/ResellerPermitVerificationService) and keep the confirmation code(s) for your records.

## Notes

## Manufacturing

Companies that manufacture items in Washington pay the manufacturing B&O tax. Manufactured products used by the manufacturer are also subject to this tax. The manufacturing B&O tax is based on the value of the products, usually determined by the selling price. In cases when there is no sale, the value is the selling price of similar products.

The producer must also report under the wholesaling or retailing B&O tax. However, the Multiple Activities Tax Credit eliminates the lesser of the production or selling taxes.

## Service and other activities

The service and other activities B&O tax is due on sales of personal and professional services. Any business activity that is not subject to another B&O tax must report under this “catch all” category. The types of businesses and services that report under this category include:

- Consulting services.
- Management services.
- Attorneys.
- Beauticians.
- Doctors.
- Tutors.
- Janitors.

This tax classification has two rates. The rate you pay is based on the total income earned in the previous year. If a business and its affiliates earned more than \$1 million subject to service and other activities B&O tax in the previous year, then they pay the higher service and other activities rate. If a businesses and its affiliates earned less than \$1 million subject to service and other activities B&O tax in the previous year, then they pay the lower service and other activities rate.



## Notes

# Retail sales tax

The retail sales tax, often referred to simply as sales tax, is Washington's largest tax source.

All sales tax amounts collected from customers are considered trust funds of the state. The retailer holds these amounts until paid to the Department of Revenue.

## Definition of retail sales

Unless specifically exempted by law, every sale of tangible personal property, digital goods, and digital codes is a retail sale. In addition, sales of certain services such as installing, improving, or constructing real or personal property for consumers are also retail sales.

Certain services are specifically defined as retail sales in the law, such as:

- Transient lodging.
- Automobile parking.
- Title insurance.
- Escrow services.
- Extended warranties.
- Use of athletic or fitness facilities

## Collecting and reporting sales tax

Retail sales tax applies to the selling price of taxable transactions and must be separately stated on the bill to the customer. The selling price includes shipping and delivery charges. The advertised price may include the amount of tax, if so indicated in the advertisement.

Tax liability must be reported for all sales made during the reporting period on either the accrual basis or cash basis of accounting. Sellers are liable for submitting the correct amount of sales tax, even if they did not collect the proper amount from the purchaser.

All amounts collected are legally considered trust funds for the state. Any excess sales tax collected from the customer must be paid to the Department of Revenue unless the over-collected amount is refunded to the customer.



## Notes

## Sales tax rates

The sales tax rate you charge to your customer includes both the state portion (6.5%) and the local portion (rate varies by location). Local sales tax is the second-largest revenue generator for local governments, behind property tax. Retail sales tax is used by the government entity that imposes the tax. The state tax is deposited in the state general fund, while the city and county taxes are distributed to the local governments. The city and county governments use these taxes for general expenditures.

## Special sales taxes

### Motor vehicle sales/use tax

An additional 0.3% tax due on sales, leases, and transfers of motor vehicles licensed for on-road use. This tax does not apply to retail car rentals that are subject to the rental car tax.

### Rental car tax

Paid by the consumer on the rental of a passenger car for a period less than 30 days in addition to sales tax.

### Convention and trade center tax

Additional tax is charged by hotels/motels located in King County. Convention and trade center tax location codes are found in the Lodging Information Rates and Changes flyer, available at [dor.wa.gov](http://dor.wa.gov).

### Special hotel/motel tax

Some areas levy an additional tax for transient rentals (less than 30 consecutive days) of hotel/motels, RV parks, or any other type of lodging. Special hotel/motel location codes are found in the Lodging Information Rates and Changes flyer, available at [dor.wa.gov](http://dor.wa.gov).



## Notes

## Local coding of retail sales

You must report your total retail sales by location code for each place of sale so local sales tax revenues are accurately distributed to cities and counties.

Sales of tangible goods, digital goods, and digital codes are coded to the location where the customer receives the item. Usually, the location of the business is where the customer receives tangible goods. If an item is shipped or delivered, then the sale is coded to the location where it is shipped or delivered to. For sales of digital goods and digital codes the location is usually the address of the buyer.

Labor and services are coded according to where they are primarily performed. If an installation charge is normally added to the cost of an item, the entire charge for that item is coded to the site where it is installed.

Certain sales are coded to the location of the seller regardless of where the customer receives the good, such as vehicles, boats, and floral arrangements.

## Rental of tangible goods

The local sales tax rate for the lease or rental of tangible goods depends upon the number of lease or rental payments.

### Single payment

If a lease or rental of tangible goods is paid with a single payment, then the location of the rental company determines the local sales tax rate.

### Periodic payments

If a lease or rental of tangible goods is paid with multiple payments, the first payment is coded to the location of the rental company. All subsequent payments are coded to the location where the rental item is primarily located or stored.

## Tools to determine sales tax rates and codes

We have several tools available to assist you with determining the correct local tax rates:

- Mobile app for iOS and Android devices, free to download from the Apple App Store or Google Play.
- Tax rate lookup on our website, searches according to address, map lookup, or latitude and longitude.
- Local sales and use tax rates and changes flyer on our website, lists local rates alphabetically by city/county.

Visit [dor.wa.gov/salesandusetaxtools](http://dor.wa.gov/salesandusetaxtools) for more options.



WA Sales Tax

Free mobile app for iOS and Android devices.

## Notes

# Deductions

Some deductions are valid for B&O tax only, some are valid for retail sales tax only, and some are valid for both. The most common deductions are listed below. For a full list of available deductions, please see our website. The following deductions must be included in your gross income on the excise tax return and then subtracted as a deduction:

## Deductions for B&O tax only

### Casual sales

As a registered business, you are required to collect retail sales tax on all retail sales of goods. If you make sales of goods outside the regular course of your business, you may claim a deduction under the retailing B&O tax classification. Documentation includes the sales invoice.

## Deductions for both B&O tax and retail sales tax

### Bad debts

Deductible when written off in accounting records (e.g. deductible for federal income tax purposes) and reported on a previous tax return. Documentation for this deduction includes the sales invoice, proof that the original sale was reported on the excise tax return, and proof that the debt was written off.

### Interstate and foreign sales

Shipped or delivered to your customer outside Washington. Documentation for this deduction includes the sales invoice and shipping document.

### Returns and allowances

For sales reported in full on a previous tax return, but later returned and refunded to the customer. Documentation includes the original sales invoice, proof that the full sale amount was reported on a previous return, and the credit memo.

## Deductions for retail sales tax only

### Exempt food sales

Food and food ingredients must meet specific criteria (WAC 458 20 244). Documentation includes the sales invoice.

### Retail sales tax collected by facilitator

Marketplace sellers may claim this deduction when a marketplace facilitator collects and pays Washington retail sales tax on their behalf. Documentation includes proof the facilitator is collecting sales tax on behalf of the seller, which is usually included in the contract between the two parties.

### Sales to enrolled tribal members with delivery on the reservation

Sales to enrolled tribal members where the goods are delivered to the tribal member on their reservation or trust land. Documentation includes the sales invoice and completed tribal form.

### Sales to the U.S. Government

Purchased with U.S. Government funds; does not include sales to federal employees. Documentation for this deduction includes the sales invoice and proof of payment from the U.S. Government.

### Taxable amount for tax paid at source

The amount paid for goods that were later resold without intervening use, where retail sales tax was paid at the time of purchase. Documentation includes the purchase invoice and sales invoice.

### Trade-in allowance

For exchanges of like-kind goods. Documentation includes the sales invoice showing the item sold and the item taken on trade.



## Notes

# Use tax

Many people don't realize there are Washington tax obligations for goods and certain retail services purchased or acquired when sales tax was not paid. For instance, even though you don't pay sales tax when you shop in Oregon, your purchases are subject to use tax when you bring them into Washington.

Washington citizens also owe use tax in this state when they purchase items in other states that have a sales tax rate lower than Washington's. However, a credit may be available for sales or use tax paid to other states.

There are many instances when Washington's sales tax is not paid on purchases. In most of these situations, use tax is due. Unless specifically exempted, goods used in this state are subject to either sales tax or use tax, but not both. The tax applies regardless of where, or from whom, the property is purchased.

Here are examples of situations when use tax is due:

- Goods purchased from out of state by subscription, through the Internet, or from a mail order catalog company when the company doesn't collect Washington sales or use tax.
- Goods purchased from someone not required to collect sales tax. For example, when you purchase furniture or appliances from an individual through a newspaper classified ad or a garage sale.
- Personal property acquired with the purchase of real property. Machinery and equipment used in a manufacturing process may qualify for the Manufacturer's sales/use tax exemption.



## Taxable amount and rates

The use tax rates are the same as the sales tax rates. You can find them at [dor.wa.gov](http://dor.wa.gov).

Use tax is due at the rate applicable to the location where you first use the article. The state portion of the tax is 6.5% with local governments imposing their own additional use tax.

Use tax is calculated on the value of the goods when first used in Washington, which is generally the purchase price. Fair market value may be used if the goods are used outside the state for a lengthy period of time before being used in Washington by the same person.

The value of the goods includes shipping, delivery, and installation charges.

## Property used in a trade or business

Use tax is due when goods are purchased for consumption or used by a business and sales tax has not been paid. Some examples of goods that might be purchased without sales tax include:

- Supplies, fixtures, and equipment purchased or leased from an out-of-state vendor.
- Supplies, fixtures, and equipment acquired when an existing business is purchased.
- Promotional items, such as hats, t-shirts, calendars, pens, and other items given to customers or individuals.
- Magazine subscriptions.
- Advertising or promotional materials printed out of state and distributed in Washington.
- Parts installed and labor performed on tangible personal property repaired out of state.
- Materials installed when performing contracts for the federal government or city/county housing authorities, or public road construction.
- Equipment rented by a contractor on which sales tax was not previously paid.
- Articles withdrawn from inventory and used by the business.
- Articles manufactured by the business for its own use.



### Use tax exemption

Residents of another state who move to Washington are exempt from the use tax on their household goods, personal effects, and private motor vehicles, if they acquired the property more than 90 days prior to the move.

For this exemption, boats, motorhomes, trailers, and other recreational vehicles don't qualify as private motor vehicles or personal effects and are subject to use tax. However, a credit is allowed for sales/use tax paid on the article. You must provide proof of sales/use tax previously paid to qualify for the credit.

When items are donated to nonprofit charitable organizations, local governments, and the state, the use tax isn't due even if the donor didn't originally pay sales tax or use tax on the item. The donor is also exempt from the use tax as long as they didn't use the item prior to donation.

### Use tax credit

When you bring goods into Washington that you purchased in another state and paid sales tax at the time of purchase, you can deduct the sales or use tax you paid from the amount of use tax due to Washington. You must provide proof that the property was purchased or first used outside of Washington.

See WAC 458 20 178 and RCW 82.12 for more information about use tax.

### Report and pay use tax

Registered businesses must report use tax on the excise tax return. Individuals must report use tax to the Department of Revenue on the consumer use tax return.

## Notes

# Public utility tax

Instead of B&O tax, the public utility tax applies if you engage in any of the following activities in Washington:

## Hauling for hire

**Motor transportation:** operating any motor propelled vehicle on public roads to transport property belonging to others or people on a for-hire basis.

**Urban transportation:** operating any motor propelled vehicle on public roads to transport property belonging to others or people on a for-hire basis when the origin and destination of the haul are within any of the following:

- The corporate limits of the same city.
- Five miles of the corporate limits of the same city.
- Five miles of the corporate limits of any two cities whose corporate limits are no more than five miles apart.
- Mileage is determined by the straight line distance, rather than road miles.

**Log transportation:** the business of transporting logs by truck, except when the transportation either:

- Meets the definition of urban transportation.
  - Occurs only on private roads.
- ◇ Income from transporting logs on private roads is subject to service and other activities B&O tax.

## Other utilities

**Gas distribution:** operating a plant or system for the producing or distributing of natural and/or manufactured gas for hire or sale.

**Power:** operating a plant or system for generating, producing, or distributing of electrical energy for hire or sale.

**Railroad:** operating any railroad or carrying property for public hire on the line of any common carrier operated in Washington.

**Railroad car:** rental, lease, or operation of cars used for transportation of property or persons upon the line of any railroad operated in Washington when the railroad is not owned or leased by the person engaging in such business.

**Sewer collection:** collection of sewerage.

**Water distribution:** operation of a plant or system for the distribution of water for hire or sale.

## Public utility tax exemption

Public utility businesses earning gross revenues under these amounts must report, but do not owe the tax:

- Monthly - \$2,000
- Quarterly - \$6,000
- Annually - \$24,000



## Notes

# Special taxes and fees

## Hazardous substance tax

Tax on the first possessor in Washington of substances defined as hazardous by the Department of Ecology.

## Leasehold excise tax

Paid by private parties using public property in lieu of property tax. Public entities that lease property to lessees or tenants of a community center collect the tax based on the rent paid for the property and report to the Department of Revenue quarterly on a Leasehold Excise Tax Return.

## Litter tax

Paid by manufacturers, wholesalers, and retailers of products that contribute to the state's litter problem. The tax is due on the gross amount of sales within this state of items in the following categories:

- Food for human or pet consumption.
- Groceries.
- Cigarette and tobacco products.
- Soft drinks and carbonated waters.
- Beer and other malt beverages.
- Wine.
- Newspapers and magazines.
- Household paper and paper products.
- Glass containers.
- Metal containers.
- Plastic or fiber containers made of synthetic material.
- Cleaning agents and toiletries.
- Non-drug drugstore sundry products.

## Oil spill response tax and oil spill administration tax

This tax applies when a marine terminal or bulk oil terminal receives crude oil or petroleum products in Washington from a vessel, barge, rail tank car, or pipeline. The tax is paid by the owner of the crude oil or petroleum products to either the marine or bulk oil terminal operator.

## Petroleum products tax

Paid by the first person possessing petroleum products in Washington. The tax is due when the state pollution liability insurance program fund falls below a minimum threshold. The tax is based on the wholesale value of the petroleum product sold.

## Refuse collection tax

Paid by customers and submitted by the refuse collectors on the refuse collection charge only. Landfill charges are also subject to the tax.

## Solid fuel burning device fee

A fee is paid by the consumer on purchases of wood stoves, coal stoves, fireplaces including masonry and zero clearance fireplace inserts, and other similar devices that burn solid fuel. The fee is collected by the retailer who submits it with their excise tax return.



### Spirits taxes

Washington has two spirits taxes: the liter tax and the sales tax. Spirits includes any beverage containing alcohol obtained by distillation, including wines with more than 24% alcohol by volume.

If you sell spirits, you must collect the spirits taxes from your customers. You must report and submit these taxes on your excise tax return.

#### Spirits liter tax

A tax on the sales of spirits in the original container and is based on the volume sold. The tax rate differs for consumers and on-premises retailers.

#### Spirits sales tax

A tax on the selling price of spirits in their original container. The tax rate for consumers is different from the tax rate for on-premises retailers.

Retail sales tax applies to sales of spirits by the drink or glass, but does not apply to sales of spirits unopened in their original containers.

#### Syrup tax

This tax is based on the volume used to produce carbonated beverages sold at wholesale and retail in Washington. The business activity of selling such syrups in Washington is also taxed. An exemption is provided for syrup previously subject to this tax in Washington.

### Tire fee

Tire retailers collect this fee on each retail sale of new replacement vehicle tires.

### Tobacco products tax

Tax on distributors who sell tobacco products at wholesale, or retailers who purchase tobacco products directly from out-of-state manufacturers.

### Tourism promotion area (TPA) charges

These charges may apply to lodging businesses in participating cities or counties. Different zone rates may apply. For information, please see the Lodging Special Notice for your county, available at [dor.wa.gov](http://dor.wa.gov).

### Transient rental income

Businesses providing lodging for less than 30 days must report transient rental income. Lodging businesses include hotels, motels, bed and breakfasts, vacation rentals, trailer camps, RV parks, and tent campgrounds. Reporting this income allows cities and counties to receive a distribution from the state portion of the retail sales tax. It is not an additional tax.

### Vapor products tax

Tax on the first business or consumer who possesses vapor products in Washington. This tax does not apply to vapor products containing marijuana.

*For more information about these and other special taxes and fees, visit [dor.wa.gov](http://dor.wa.gov).*

## Notes

# Personal property tax

Property tax applies to real property such as land and improvements to land. Property tax also applies to personal property used in conducting business, unless exempted by law.

The chief characteristic that distinguishes personal property from real property is mobility. Personal property includes machinery, equipment, furniture, and supplies. It does not include inventory purchased for sale.

## Administration

County assessors and treasurers administer the property tax in Washington. Assessors value property at 100% of its true and fair value. Treasurers collect the property tax. The Department of Revenue advises assessors and treasurers, and oversees the valuation and taxation of property across the state to ensure uniformity.

## Personal property tax listing form

By April 30 of each year, property owners complete and file a Personal Property Listing Form with the county assessor. Forms are available from your county assessor's office. Each Personal Property Listing Form must list all taxable property located in the county that was owned on January 1 of that year. For businesses with multiple locations, property owners must file a separate listing for each location.

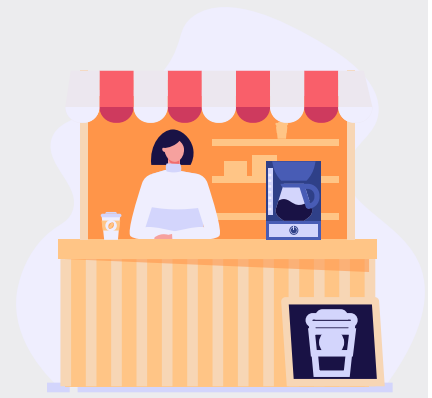
## Penalty for failure to file

Property owners who do not file a listing of personal property by April 30 are subject to an estimated tax assessment by the assessor. A penalty of 5% of the tax will be added for each month after the deadline the listing is file, up to a maximum penalty of 25% of the tax due.

## More information

A personal property tax fact sheet is available at [dor.wa.gov](http://dor.wa.gov). Specific questions about your personal property tax listing should be directed to your county assessor. Questions about property tax statements should be sent to your county treasurer.

## Notes



# Unclaimed property

Unclaimed property is money or intangible property owed to an individual or business that has not been claimed by the owner. Property is considered unclaimed after it is held for a period of time with no owner contact, and a good faith effort has been made to locate the owner.

## Abandonment periods

An abandonment period is the time between the day the property is due to the owner and the day it becomes reportable as unclaimed property. Abandonment periods vary depending on the type of property.

## Due diligence letters

You are required to attempt to return the unclaimed property to its owner. If the property is valued over \$75, you must send a letter to the owner between May 1st and August 1. The letter should be sent to the last known address you have for the property owner.

## Reporting unclaimed property

If the property owner does not respond to your attempts to return the property, then you must report it to the department by October 31.

## Searching for your unclaimed property

You might have property that was reported and is being held by the department. You can search your name or your business name to see if you have property owed to you at [ucp.dor.wa.gov](http://ucp.dor.wa.gov).

## Notes



# Tax return payment and reporting

## Paying your taxes

Your state B&O tax is reported on the excise tax return. Businesses file tax returns either monthly, quarterly, or annually. After registering your business, we will determine your reporting frequency based on your estimated gross income and your type of business.

Businesses who report monthly or quarterly are required to file and pay taxes electronically.

If you don't conduct any business or don't owe tax, you are still responsible for filing a no business return.

## Due dates

If a due date falls on a weekend or legal holiday, the due date is extended to the next business day.

**Monthly filers:** Monthly tax returns are due the 25th of the month following the reporting period.

**Quarterly filers:** Quarterly tax returns are due the last day of the month following the reporting period.

**Annual filers:** Annual tax returns are due April 15th of the year following the reporting period.

## Late penalties

### What happens if I can't file or pay on time?

Contact your local Department of Revenue office right away. Filing extensions can be requested and penalties may be waived under limited circumstances.

The penalties on late filings are:

- 9% after the due date until the last day of the month following the due date.
- 19% after the last day of the month following the due date.
- 29% after the last day of the second month following the due date.

## Delinquent tax collection process

### What is a delinquent account?

An account becomes delinquent when the due date for a tax return or other established liability has passed and the amount due remains unpaid.

### What happens if your account becomes delinquent?

1. Penalties and interest begin to accrue on the unpaid tax until the entire balance is paid in full.
2. If you don't respond to letters or notices and your account continues to be delinquent, it is assigned to a Revenue agent for collection.
3. The Revenue agent will attempt to contact you by telephone, letter, or in person to resolve the delinquency.

## Reporting no business activity

Your business must file a tax return each reporting period even if you did not conduct business or receive income. There are four ways to report a no business return:

- Online: Visit our Express File page. No login required, just your UBI number. Visit [dor.wa.gov/expressfilenobiz](http://dor.wa.gov/expressfilenobiz).
- Online: On My DOR, select the return and check the box next to Report No Business.
- Phone: Call our 24-hour automated system at 360-705-6705. At the greeting enter 111, then enter your UBI number, and follow the instructions.
- Mail: If you receive a paper excise tax return, check the box next to No Business Activity. Sign and date the return and mail it to us.





## Notes

## Electronic filing (My DOR)

Electronic filing through Revenue's My DOR platform is a free service that lets you prepare and file your tax return electronically any time of the day. Our electronic filing allows you to:

- Customize your tax return, showing only the lines you need.
- Calculate taxes due and flag potential errors, helping you avoid costly mistakes.
- Choose an electronic payment method – ACH Debit/E-check or Credit Card.
- Save postage and avoid the chance of your return being lost or delayed in the mail.
- File your return early and choose the date you want your payment withdrawn or charged.

## Setting up your My DOR access

### Create a Secure Access Washington (SAW) account

1. Click the **Log in** button at the top right of our website (dor.wa.gov).
2. Click **Sign up** and follow the prompts.
3. You will receive an email with a link to activate your account. Click the link in the email to complete the activation and sign in.

## Add access to your tax or business licensing account using a Letter ID

Before beginning this process, you will need:

- The Letter ID included in official correspondence about your account from Revenue.
- An additional identifier that is also printed on official correspondence from Revenue:
  - ◊ Licensing accounts require the nine-digit UBI.
  - ◊ Tax accounts require the Account ID (Tax Registration Number).
  - ◊ Deferral accounts require a certificate number.

Steps to add access to your account:

1. Click the **Log in** button at the top right of our website (dor.wa.gov).
2. Enter your SAW user ID and password, and click the **Log in** button.
3. On the My DOR Online Services page under the Access panel, click **Add Access to an Account**.
4. On the ID Validation page, enter the Letter ID included on correspondence from the Department of Revenue, and click the **Next** button.
5. Enter the UBI, Account ID, or Deferral Certificate number as required on the page, and click the **Next** button.
6. Review the account information, and click the **Submit** button.
7. On the Confirmation page, click the **OK** button. Your account will now display in the Summary tab.



## Correcting a previously filed return

If you have reported your taxes incorrectly, you can file an amended return to correct the error. If additional taxes are due you should submit the additional tax with the amended return. If the original return was filed or paid late, then you should also send payment for additional interest and penalties due.

If you overpaid taxes with the original return, a refund will be issued or a credit will be applied to your account. The Department of Revenue can honor refunds for taxes paid dating back four calendar years before the year the refund request is made.

### You have two options for amending your return:

#### Online:

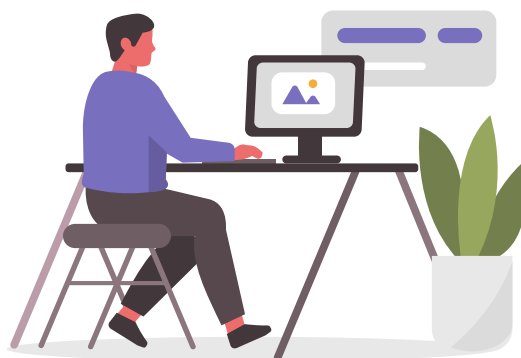
1. Access your excise tax account in My DOR.
2. Under the Summary tab in the Excise Tax account, Account panel, click the **View Periods and Amend Returns**
3. Select the filing period for the return you wish to amend.
4. In the top menu, click **File or Amend a Return**.
5. On the Return page, click the **Amend** in the top menu.
6. Update the return as needed.
7. On the Summary page, enter a brief explanation of the reason for the amendment in the required Reason for amendment box at the bottom and click **Next**.
8. If you owe additional tax, you will be guided through the payment process to the Confirmation page. If you have no additional amount due or a credit, you will go directly to the Confirmation page.

Note: Only returns filed electronically can be amended online.

#### Mail:

1. Print a copy of the return you need to correct and write Amended Return in large letters at the top.
2. Using black ink, draw a single line through any incorrect information and write the correct information on the side or above.
3. Recalculate the total tax due.
4. Prepare a cover letter explaining why you are amending your return.
5. Mail the amended return and cover letter to:  
Taxpayer Account Administration  
Washington State Department of Revenue  
PO Box 47476  
Olympia, WA 98504-7476

Note: If you have multiple paper returns to correct, please call 360-705-6705 for instructions.



## Will I be audited?

As a registered business you may be selected for an audit. Audits are routine procedures used to verify that state excise taxes have been reported and paid correctly.

In general, your records will be reviewed to verify proper tax reporting. Where appropriate, you will also receive helpful instructions and information to help you file your excise tax returns in the future. We are committed to working with you in a professional and cooperative manner.

Audit procedures and programs may include:

- Obtaining electronic files of the accounting records for the audit period.
- Random, non-statistical sampling of specific audit areas.
- Computer-assisted audits using a statistical sampling technique. These audits are primarily used for large businesses.

## What to expect during an audit

Audits normally cover the four prior calendar years, plus the current year through the end of the last calendar quarter. All income, deductions, and exemptions reported on your excise tax return may be reviewed.

An audit of your business activities may cover several major areas, including:

1. Gross income: verification of the proper amounts and classifications reported on the return.
2. Deductions, credits, and exemptions: verification of proper amounts, classifications, and documentation.
3. Purchases: verification of retail sales tax or use tax paid on capital assets, consumable supplies, or articles manufactured for your own use.

## Appeals process

You have the right to petition for a review of any action proposed by the Department of Revenue.

If you disagree with an assessment you may ask for a supervisor's conference before the assessment is issued. For example, when your business records are audited the auditor will meet with you to discuss the results. If you disagree with those results, you can have a conference with the auditor's supervisor.

If the differences can't be resolved at the supervisor level, you can file a petition for review with the Department of Revenue's Administrative Review and Hearings Division.

You must file your petition before the due date or extension date of the assessment or action of the Department.

If you do not file your petition before the due date, you must:

- Pay the assessment.
- File a petition for review requesting a refund within four years of the close of the tax year in which taxes were paid.

Example: If you paid tax in June 2018, you have until December 31, 2022, to petition for a refund.

A full discussion of the petition review process is contained in WAC 458-20-100.

For more information, visit [dor.wa.gov/appeals](http://dor.wa.gov/appeals).



# Services and resources

Our website, [dor.wa.gov](http://dor.wa.gov), offers a wide variety of information and resources, including:

**Business information update:** You can notify us online if your business has moved, closed, or changed activities.

**Business lookup:** Look up information on businesses registered in Washington, or verify a reseller permit. Public information includes:

- Business name.
- Open and close dates.
- North American Industry Classification Code System (NAICS).
- UBI/Account ID.
- Owner type.
- Reseller permit information includes:
  - Permit number.
  - Effective date.
  - Expiration date.

*This information is available for non-commercial purposes only.*

**Electronic filing (My DOR):** File and pay taxes online.

**Laws and rules (Taxpedia):** Search our online database for Department of Revenue rules and laws. Also research Special Notices, Tax Topic articles, industry guides, advisories, administrative decisions, and court cases through Taxpedia.

**Local offices:** Find telephone numbers, office hours, and directions to a local office near you.

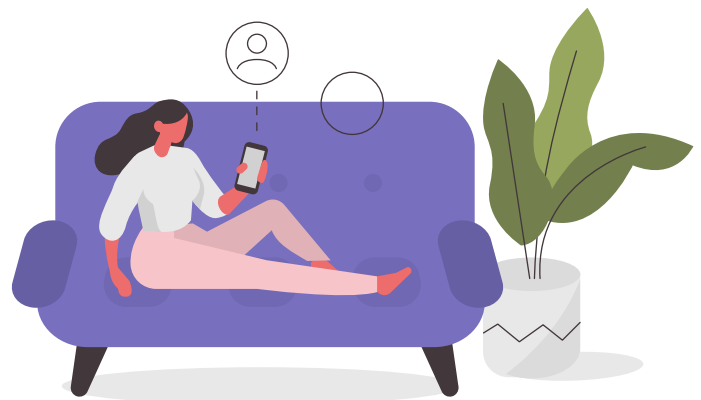
**Publications and forms:** Find our tax guides, fact sheets, reports, news releases, and forms online.

**Reporting fraud:** Report Washington state tax and license fraud using our online form. You may also link to other state agencies for information on fraud cases and consumer protection.

**Research statistics:** Access research publications, data on tax collections, tax-related statistics on business activity by industry and geographical area, and other statistical information about the state's tax structure.

**Tax Rate Lookup Tool:** Find the correct code and tax rate for specific locations.

**Tax ruling request:** Request a binding tax ruling for a specific tax question.



# Other agencies to contact

## Department of Social and Health Services

Washington State Support Registry

[dshs.wa.gov](http://dshs.wa.gov)

800-562-0479

If you have one or more employees, you must report all newly hired or rehired employees with the Washington State Department of Social and Health Services. This information is used to collect child support.

## Employment Security

Unemployment insurance, paid family medical leave

[esd.wa.gov](http://esd.wa.gov)

If you have employees, you must apply for unemployment insurance coverage with the Washington State Employment Security Department.

## Labor and Industries

Industrial insurance (worker's compensation)

360-902-4817

[lni.wa.gov](http://lni.wa.gov)

If you have one or more employees, you must apply for industrial insurance coverage with the Washington State Department of Labor and Industries. Industrial insurance is not required for business owners, but if you want it you can complete an application for employer coverage.

## Secretary of State

Corporations Division

360-725-0377

[secstate.wa.gov/corps](http://secstate.wa.gov/corps)

Contact the Secretary of State's office to file Articles of Incorporation or a Certificate of Limited Partnership if your business has either type of ownership. The Secretary of State also registers trademarks, as well as trade names for corporations and limited partnerships.

## Small Business Liaison Team

[business.wa.gov](http://business.wa.gov)

Find information and services from multiple agencies to help you start, register, operate, and grow your business.

## City and county taxing offices

Washington State Counties

[mrsc.org/byndmrsc/counties.aspx](http://mrsc.org/byndmrsc/counties.aspx)

## Internal Revenue Service

Federal Employer Identification Number (FEIN)

Individuals: 800-829-1040

Businesses: 800-829-4933

[irs.gov](http://irs.gov)

If you pay unemployment taxes, such as industrial and employment insurance, you need to have a FEIN. In some special cases, businesses without employees may be required to obtain a FEIN.

# Tax incentives

We offer many tax incentives for businesses. The tax incentives may apply to B&O tax, retail sales tax, leasehold excise tax, or property tax. Here we have listed the general categories of incentives that are available. The qualifying criteria is specific, and can be found on our website at [dor.wa.gov](http://dor.wa.gov).

Please note: if your business claims a tax incentive, you are required to file an Annual Tax Performance Report by May 31 of each year.

## **Incentive programs:**

- Aerospace Industry
- Aluminum Smelting Industry
- Biofuel Industry
- Employer
- Extracting & Timber Manufacturing
- Farming & Agriculture
- Food Manufacturing Industry
- General Manufacturing
- High Technology Industry
- High Unemployment County / CEZ
- Miscellaneous Incentive Programs
- Renewable Energy / Green Incentives
- Rural County / Community Empowerment Zone (CEZ) Incentives
- Semiconductor Industry
- Silicon Smelting Industry
- Warehouse Incentive Programs

# Due dates

## January

- 1 Personal property inventory
- 25 December Excise Tax Return due
- 31 Quarter 4 Excise Tax Return due
- 31 Quarter 4 Forest Excise Tax Return due
- 31 Quarter 4 Leasehold Excise Tax Return due
- 31 Annual Leasehold Excise Tax Return for federal permit/lease due

## February

- 25 January Excise Tax Return due

## March

- 25 February Excise Tax Return due

## April

- 15 Annual Excise Tax Return due
- 25 March Excise Tax Return due
- 30 Quarter 1 Excise Tax Return due
- 30 Quarter 1 Forest Excise Tax Return due
- 30 Quarter 1 Leasehold Excise Tax Return due
- 30 Personal property tax listing due to County Assessor
- 30 First half of property tax due

## May

- 1 Unclaimed Property due diligence window opens
- 25 April Excise Tax Return due
- 31 Annual Tax Performance Reports due (for incentive programs)

## June

- 25 May Excise Tax Return due

## July

- 1 Personal Property Tax Appeal due to county assessor
- 25 June Excise Tax Return due
- 31 Quarter 2 Excise Tax Return due
- 31 Quarter 2 Forest Excise Tax Return due
- 31 Quarter 2 Leasehold Excise Tax Return due

## August

- 1 Unclaimed property due diligence window closes
- 25 July Excise Tax Return due

## September

- 25 August Excise Tax Return due

## October

- 25 September Excise Tax Return due
- 31 Quarter 3 Excise Tax Return due
- 31 Quarter 3 Forest Excise Tax Return due
- 31 Quarter 3 Leasehold Excise Tax Return due
- 31 Annual reconciliation of apportionable income due
- 31 Second half of property tax due
- 31 Unclaimed Property Report due

## November

- 25 October Excise Tax Return due

## December

- 25 November Excise Tax Return due

If the due date falls on a weekend or state holiday, then the due date moves to the next business day. This list is not an exhaustive list of due dates. Check our website for additional due dates that may apply to your business.



# Appendices

A Combined Excise Tax Return .....	30-33
B MATC Manufacturing Calculation Worksheet .....	34
C Sample reseller permit.....	35
D Confidential Tax Authorization.....	36
F Common business activities table .....	37-40

# A | Combined Excise Tax Return

MAIL TO: Washington State  
 Department of Revenue  
 PO Box 47464  
 Olympia WA 98504-7464



## Multi-Purpose Combined Excise Tax Return

Period   Year

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

Account ID

► Use Black Ink & Return Original Form

NAME \_\_\_\_\_ ACCOUNT ID \_\_\_\_\_

BUSINESS NAME \_\_\_\_\_

► This Return is Effective March 2022, Forward

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 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-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		
<b>GROSS AMOUNTS FOR RETAILING AND RETAIL SALES (LINE 29 on page 2) MUST BE THE SAME</b>							<b>TOTAL B&amp;O TAX</b>	

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

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

- 9% Penalty Assessed After Due Date
- 19% Penalty Assessed After the Last Day of the Month Following the Due Date
- 29% Penalty Assessed After Last Day of the Second Month Following the Due Date

*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* 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)					Code	Local Use Tax/Deferred Sales Tax (Enter applicable rate of tax)					Code
Total Taxable Amount must be the same as line 29, column 3, Taxable Amount					45	Total Value of Articles must be the same as line 30, column 1, Gross Amount					46
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 VALUE OF ARTICLES</b>					
					<b>TOTAL</b>						<b>TOTAL</b>

**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
37	Tobacco Products/Cigars (less than \$0.69)	20				.95	
38	Refuse Collection	64				.036	
39	Petroleum Products Tax	57				.003	
40	Hazardous Substance Tax by Value	65				.007	
41	Motor Vehicle/Sales/Leases	120				.003	
42	Litter Tax	36				.00015	
43	Heavy Equipment Rental Tax	1111				.0125	

Line No.	Tax Classification	Code	Item	Quantity	Rate	Tax Due
44	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices Sold:		30.00	
45	Syrup Tax	54	Number of Gallons (whole numbers only) Sold:		1.00	
46	Tire Fee	73	Number of Tires Sold:		.90	
47	Studded Tire Fee	77	Number of Tires Sold:		4.50	
48	Cigar Tax (\$0.69 or more)	194	Number of Cigars (\$0.69 or more):		.65	
49	Little Cigar Tax (acetate integrated filters)	198	Number of Little Cigars:		.15125	
50	Moist Snuff (1.2 oz. or less)	162	Number of Units:		2.526	
51	Moist Snuff (more than 1.2 oz.)	163	Number of Ounces (including partial ounces):		2.105	
52	Hazardous Substance Tax by Volume (Jan - June ONLY)	81	Number of Barrels:		1.13	
53	Hazardous Substance Tax by Volume (July - Dec ONLY)	817	Number of Barrels:		1.14	

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

**TOTAL OTHER TAXES** (add lines 37-53)

**V CREDITS**

Line No.	Credit Classification	Credit I.D.	Amount	Line No.	Credit Classification	Credit I.D.	Amount
54	Multiple Activities Tax Credit (attach Schedule C)	800		60	Hazardous Substance by Value	992	
55	International Services Credit	855		61	Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund	880	
56	<b>Small Business B&amp;O Tax Credit (go to dor.wa.gov)</b>	<b>815</b>		62	Tobacco Products Tax Credit	930	
57	Renewable Energy System Cost Recovery Credit	925		63	B&O Credit for Syrup Tax Paid	945	
58	Bad Debt Tax Credit (attach Schedule B)	801		64	Other Credits (attach appropriate documents)	810	
59	Hazardous Substance by Volume	991		<b>TOTAL CREDIT (transfer to page 1, line 25)</b>			

MAIL TO: Washington State  
 Department of Revenue  
 PO Box 47464  
 Olympia WA 98504-7464



### Multi-Purpose Deduction Detail

Period		Year	
Account ID			

- 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
Bad Debts	2701	
Cash & Trade Discounts	2702	
Other (Explain):	2799	
<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 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	
Interstate & Foreign Sales	1004	
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; 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	
<i>*Local sales for transport out-of-state</i>		
<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 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>		

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>		

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

Line 16 - Service & Other Activities (\$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; 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 (\$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; 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	
Compliant Carryout Bag Charge	02103	
Dairy and Seafood Mfd Products (see below)*	02118	
Other (Explain):	0299	
<b>TOTAL</b>		

\*Local sales for transport out-of-state

◆ **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).

**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.

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	
<b>Tribal Exempt Sales with Delivery in Indian Country</b>	<b>0128</b>	
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	
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 Nonresidents	01108	
Feminine Hygiene Products	01111	
Sales & Leases of New/Used Clean Alternative Fuel (Addendum Required)	01114	
Sales of Zero Emission Buses, Batteries, Fuel 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 (Jan - June ONLY)	I.D.	Amount
Petroleum Products Exported Out of State	5746	
Other (Explain):	5799	
<b>TOTAL</b>		

Line 41 - Hazardous Substance Tax by Value	I.D.	Amount
Other (Explain):	6599	
<b>TOTAL</b>		

Line 43 - Heavy Equipment Rental Tax	I.D.	Amount
Bad Debts	111101	
Cash & Trade Discounts	111102	
Interstate & Foreign Sales	111104	
<b>Tribal Exempt Sales with Delivery in Indian Country</b>	<b>111128</b>	
Rentals from Out-of-state Dealers	111120	
Rentals to Government	111121	
Other (Explain):	111199	

# B | MATC Manufacturing Calculation Worksheet

<b>Products manufactured in Washington</b>	<b>Retail</b>	<b>Wholesale</b>
Gross amount of manufactured products sold		
Less deductions		
Net amount after adjustments		
B&O tax rate		
Credit calculation (net amount multiplied by B&O rate)		
Combined wholesale and retail credit amount for manufacturing		

<b>Manufacturing credit summary</b>	<b>Amount</b>
Gross amount reported on B&O manufacturing	
Less amount for products placed into commercial or industrial use (Use tax)	
Dollar amount manufactured in Washington state	
Less wholesale products sold outside Washington state	
Less retail products sold outside Washington state	
Dollar amount of products BOTH Manufactured and sold in Washington state	
Less deductions	
Net amount after adjustments	
B&O rate	
Credit calculation	
Total MATC amount (lesser of selling and production taxes)	

# C | Sample reseller permit



## RESELLER PERMIT

Washington State Department of Revenue

PO Box 47476 • Olympia, WA 98504-7476 • 360-705-6705

**Business Activities:**

**This permit can be used to purchase:**

- Merchandise and inventory for resale without interference
- Ingredients, components, or chemicals used in processing new articles of tangible personal property produced for sale
- Feed, seed, seedlings, fertilizer, and spray
- Materials and contract labor for retail/wholesale competition
- Items for dual purposes (see Definitions for Dual Purposes on back)

**This permit cannot be used to purchase:**

- Items for personal or household use
- Promotional items or gifts
- Items used in your business that are not resold, such as office supplies, equipment, tools, and equipment rentals
- Materials and contract labor for public road construction or U.S. government contracting (see Definitions on back)
- Materials and contract labor for speculative building

**This permit is no longer valid if the business is closed.**

**The business named on this permit acknowledges:**

- It is solely responsible for all purchases made under this permit
- Misuse of the permit:
  - Subjects the business to a penalty of 50 percent of the tax due, in addition to the tax, interest, and penalties imposed (RCW 82.32.291)
  - May result in this permit being revoked

**Notes (optional):** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Important:** The Department of Revenue may use information from sellers to verify all purchases made with this permit were qualified.

Reseller: Keep this original permit on file. Provide copies to sellers from which you make purchases.

# D | Confidential Tax Information Authorization



## Confidential Tax Information Authorization

**I authorize the Department of Revenue to share my confidential tax information as indicated.**

Use this form to authorize the Department of Revenue to share your confidential tax information with a third party. You can also use this form to authorize the Department to send confidential tax information using regular (unsecure) fax or email.

### 1. My information (This information will not be used to update your business record.\*)

Taxpayer or business name \_\_\_\_\_  
 Account ID/UBI number \_\_\_\_\_ Phone \_\_\_\_\_  
 Mailing address \_\_\_\_\_ City \_\_\_\_\_ ST \_\_\_\_\_ Zip \_\_\_\_\_  
 Email \_\_\_\_\_ Fax \_\_\_\_\_

\*To update your business record, go to <http://dor.wa.gov> and log in to your account.

### 2. Share my confidential tax information with the individual(s)/company listed below.

If you are not authorizing a third party, go to step 3. If you are authorizing an entire company or a Legislator's office, add the words "and staff." If authorizing specific people, add additional name(s) in the *Authorized names/email section*.

Individual or company name \_\_\_\_\_  
 Mailing address \_\_\_\_\_ City \_\_\_\_\_ ST \_\_\_\_\_ Zip \_\_\_\_\_  
 Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

Place an X in the appropriate box below:

- Any information for any reporting period.
- Any information for this reporting period \_\_\_\_\_ month/quarter and year to \_\_\_\_\_ month/quarter and year
- Only listed information for this reporting period \_\_\_\_\_ month/quarter and year to \_\_\_\_\_ month/quarter and year

**Authorized names/email section**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Information to be shared

### 3. Send my confidential tax information by regular email or fax.

I am aware of the Department's secure message system described on page 2. I know regular email and fax are not as secure, and confidential information may be intercepted by unauthorized persons. I accept these conditions and waive any violation of the Secrecy Clause resulting from use of unsecured email or fax. (RCW 82.32.330)

By checking this box, I authorize the Department to send my confidential tax information using regular email or fax.

### 4. My signature

I declare, under penalty of perjury, that I am authorized to sign this form. I am listed as the real property owner or as the business owner, partner, corporate officer, or LLC member or manager in official records held by Washington State, or I have attached documentation (e.g., power of attorney, annual report, executor) that grants me the authority to sign.

Taxpayer signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
 Print name \_\_\_\_\_ City and state where signed \_\_\_\_\_

**This authorization remains in effect until revoked in writing by either party.** Keep a copy for your files. To revoke this authorization, write "Revoke" across the front of this form and return it to the Department as indicated in step 5.

### 5. Fax to (360) 705-6175, email to [DORTAATaxIn@dor.wa.gov](mailto:DORTAATaxIn@dor.wa.gov) or mail to address on back.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

**ATTN:** \_\_\_\_\_



# E | Common business activities table

This table shows the common classifications reported on the excise tax return. It provides general guidelines, not specific reporting instructions.

For instance, if you conduct multiple activities, it may be necessary to report under several B&O tax classifications. Specific activities, such as cigarette sales, may also be subject to other taxes. If you have questions, contact us or visit your local Revenue office.

Business activity	Tax classification	Rules/laws
Accounting, bookkeeping, tax preparation	Service & Other Activities B&O	WAC 458-20-224
Actuarial	Service & Other Activities B&O	WAC 458-20-224
Advertising agencies	Service & Other Activities B&O	WAC 458-20-218
Athletic & fitness facilities	Retailing B&O, Retail Sales Tax, Service & Other Activities B&O	WAC 458-20-183, RCW 82.04.050
Appraiser	Service & Other Activities B&O	WAC 458-20-224
Architects	Service & Other Activities B&O, Retailing B&O, Retail Sales Tax	WAC 458-20-170, 224 RCW 82.04.050
Athletic clubs	Retailing B&O, Retail Sales Tax, Service & Other Activities B&O	WAC 458-20-183, RCW 82.04.050
Attorneys	Service & Other Activities B&O	WAC 458-20-207
Beauty salon/barber	Service & Other Activities B&O, Retailing B&O, Retail Sales Tax	WAC 458-20-138, 224, Beauticians Tax Guide
Business consulting	Service & Other Activities B&O	WAC 458-20-224
Car wash	Retailing B&O, Retail Sales Tax	WAC 458-20-173
Catering	Retailing B&O, Retail Sales Tax, Wholesaling B&O	WAC 458-20-119, 124
Child care	Child Care B&O (School Age Children)	WAC 458-20-167, Child Care Operators Fact Sheet
Collection contracts (without escrow)	Service & Other Activities B&O	WAC 458-20-156
Commission salespersons/agents	Service & Other Activities B&O	WAC 458-20-159

## Appendix

Business activity	Tax classification	Rules/laws
Computer services	Service & Other Activities B&O, Retailing B&O, Retail Sales Tax, Wholesaling B&O	WAC 458-20-15501, 15502, 15503
Consumer goods	Retailing B&O, Retail Sales Tax, Wholesaling B&O, Litter Tax	RCW 82.04.050
Construction	Wholesaling B&O, Retailing B&O, Retail Sales Tax, Public Road Construction B&O, Government Contracting B&O	WAC 458-20-170; 17001; 171; 172; 173; Construction Tax Guide
Court reporters	Service & Other Activities B&O	WAC 458-20-224
Credit bureau services	Retailing B&O, Retail Sales Tax	RCW 82.04.050
Data processing	Service & Other Activities B&O, Retailing B&O, Retail Sales Tax	WAC 458-20-15503; RCW 82.04.192, 257
Dentists/orthodontists	Service & Other Activities B&O, Retailing B&O, Retail Sales Tax	WAC 458-20-151
Design services	Service & Other Activities B&O, Retailing B&O, Retail Sales Tax	WAC 458-20-224; 170 RCW 82.04.050
Engineers	Service & Other Activities B&O, Retailing B&O, Retail Sales Tax	WAC 458-20-170; 224
Escrow Services	Retailing B&O, Retail Sales Tax	WAC 458-20-156
Farming for Hire	Service & Other Activities B&O	WAC 458-20-209, RCW 82.04.625
Games of Chance	Service & Other Activities B&O and/or Gambling Contests of Chance B&O (less than \$50,000 a year), Gambling Contests of Chance B&O (\$50,000 a year or greater)	WAC 458-20-131
Graphic Design	Service & Other Activities B&O, Retailing B&O, Retail Sales Tax	WAC 458-20-15503, RCW 82.04.050, 192
Grocery & Convenience Stores	Retailing B&O, Retail Sales Tax, Litter Tax, Service & Other Activities B&O	WAC 458-20-244, 243, Convenience Store Tax Guide
Hotels, Motels	Retailing B&O, Retail Sales Tax, Convention & Trade, Special Hotel/Motel, Service & Other Activities B&O	WAC 458-20-118, 124, 166, Lodging Tax Guide
Insurance Agent, Broker, Solicitor	Insurance Agent Commissions	WAC 458-20-164, 163
Insurance Adjuster	Service & Other Activities B&O	WAC 458-20-164, 224
Internet Service Providers	Service & Other Activities B&O	WAC 458-20-224, RCW 82.04.297, 290

## Appendix

Business activity	Tax classification	Rules/laws
Janitorial	Service & Other Activities B&O	WAC 458-20-172
Landscape gardeners	Retailing B&O, Retail Sales Tax	WAC 458-20-226, RCW 82.04.050
Laundry services	Retailing B&O, Retail Sales Tax	WAC 458-20-165, 173
Legal, arbitration & mediation	Service & Other Activities B&O	WAC 458-20-207, 224
Mailing bureaus	Retailing B&O, Retail Sales Tax, Wholesaling B&O	WAC 458-20-141
Marijuana producers, processors & retailers	Retailing B&O, Retail Sales Tax, Wholesaling B&O, Manufacturing B&O	RCW 82.04.050
Optometrists	Service & Other Activities B&O, Retailing B&O, Retail Sales Tax, Regional Transit Authority	WAC 458-20-150
Painting	Retailing B&O, Retail Sales Tax, Wholesaling B&O, Government Contracting B&O, Public Road Construction	WAC 458-20-173, 170, 171, 17001
Photographers	Retailing B&O, Retail Sales Tax, Wholesaling B&O, Service & Other Activities B&O, Royalties	WAC 458-20-140, 142, 224, Photography Tax Guide
Physicians	Service & Other Activities B&O	WAC 458-20-138, 151, 18801
Pressure washing	Retailing B&O, Retail Sales Tax, Wholesaling B&O	WAC 458-20-173, RCW 82.04.050
Private investigators	Service & Other Activities B&O	WAC 458-20-224
Protective services	Service & Other Activities B&O	WAC 458-20-224
Recreational services	Retailing B&O, Retail Sales Tax, Service & Other Activities B&O	RCW 82.04.050
Rental of equipment with operator	Retailing B&O, Retail Sales Tax, Wholesaling B&O	WAC 458-20-211, RCW 82.04.050, Construction Tax Guide
Repair tangible personal property	Retailing B&O, Retail Sales Tax, Wholesaling B&O	WAC 458-20-173
Restaurants	Retailing B&O, Retail Sales Tax, Litter Tax	WAC 458-20-119, 124, Restaurant Tax Guide
Royalties	Royalties B&O	RCW 82.04.2907
Sales of goods to U.S. government	Retailing B&O, Retail Sales Tax	WAC 458-20-190

## Appendix

Business activity	Tax classification	Rules/laws
Sales to state/local government/schools	Retailing B&O, Retail Sales Tax	WAC 458-20-189
Secretarial/clerical/stenographers	Service & Other Activities B&O	WAC 458-20-224
Software	Retailing B&O, Retail Sales Tax, Service & Other Activities B&O, Royalties	WAC 458-20-15501, 15502, 15503 RCW 82.04.215, 2907
Taverns	Retailing B&O, Retail Sales Tax, Litter Tax, Service & Other Activities B&O, Gambling Contests of Chance B&O (less than \$50,000 a year), Gambling Contests of Chance B&O (\$50,000 a year or greater)	WAC 458-20-119, 124, 131, 243 Tavern Tax Guide
Taxi	Urban Transportation Public Utility Tax, Motor Transportation Public Utility Tax	WAC 458-20-180, 179, Taxicabs Tax Guide
Tour operators	Tour Operator B&O, Travel Agent B&O, Service & Other Activities B&O, Retailing B&O, Retail Sales Tax	WAC 458-20-183, 258
Travel agents	Travel Agent Commission B&O	WAC 458-20-258
Trucking	Urban Transportation Public Utility Tax, Motor Transportation Public Utility Tax, Service & Other Activities B&O	WAC 458-20-179, 180, 193D, Trucking Tax Guide
Vending machines	Service & Other Activities B&O, Retailing B&O, Retail Sales Tax	WAC 458-20-244, 187
Veterinarians	Service & Other Activities B&O, Retailing B&O, Retail Sales Tax	WAC 458-20-222, Veterinarians Tax Guide



# Local offices



## Bellingham

1904 Humboldt St, Suite A  
Bellingham, WA 98225  
360-594-4840

## Richland

1657 Fowler St  
Richland, WA 99352  
509-987-1201

## Tumwater

6500 Linderson Way SW, Suite 102  
Tumwater, WA 98501  
360-705-6705

## Bothell

19800 North Creek Parkway, Suite 101  
Bothell, WA 98011  
425-984-6400

## Seattle

2101 4th Ave, Suite 1400  
Seattle, WA 98121  
206-727-5300

## Vancouver

8008 NE 4th Plain Blvd, Suite 320  
PO Box 1648  
Vancouver, WA 98668  
360-256-2060

## Kent

20819 72nd Ave South, Suite 680  
Kent, WA 98032  
425-656-5100

## Spokane

1330 N Washington, Suite 5600  
Spokane, WA 99201  
509-327-0200

## Wenatchee

630 N Chelan Ave, Suite B3  
Wenatchee, WA 98807  
509-885-9825

## Port Angeles

734 E First St, Suite B  
Port Angeles, WA 98362  
360-417-9900

## Tacoma

3315 South 23rd St, Suite 300  
Tacoma, WA 98411  
253-382-2000

## Yakima

3703 River Rd, Suite 3  
Yakima, WA 98902  
509-454-5160