

# Instructions for Determining your Annual Small Business Credit (SBC)

For periods on or after January 1, 2023

If you need assistance determining your percentage of taxable income, follow steps 1 through 3 in the worksheet below.

## Small Business Credit Table Worksheet (For your use only)

<b>Determine your percentage</b>	
<b>Step 1:</b> Add together the B&O taxable income you're reporting for these classifications:	
Service and Other Activities	\$ _____
Service and Other Activities (\$1 million or greater in prior year)	\$ _____
Gambling Contests of Chance	\$ _____
For Profit Hospitals; Scientific R&D	\$ _____
Total	\$ _____
<b>Step 2:</b> Enter the total of your taxable income for <u>all</u> B&O classifications	\$ _____
<b>Step 3:</b> Divide the total from step 1 by the amount in step 2 to determine your percentage.	_____ %

If you answer "yes" to the question below, use **Table 1** starting on page 2.

- Was **50% or more** of your taxable income reported under Service and Other Activities, Service and Other Activities (\$1 million or greater in prior year), Gambling Contests of Chance, For Profit Hospitals, and/or Scientific R&D?

If you answer "yes" to the question below, use **Table 2** starting on page 6.

- Was **less than 50%** of your taxable income reported under Service and Other Activities, Service and Other Activities (\$1 million or greater in prior year), Gambling Contests of Chance, For Profit Hospitals, and/or Scientific R&D?

Once you determine which credit table to use, follow steps 4 through 7 below to calculate your net B&O tax due.

<b>Determine your net B&amp;O tax due</b>	
<b>Step 4:</b> Enter the total amount of tax due for <u>all</u> B&O classifications	\$ _____
<b>Step 5:</b> Add together the credit amounts taken for:	
Multiple Activities Credit (MATC)	\$ _____
International Service Credit	\$ _____
Other B&O Credits	\$ _____
Total	\$ _____
<b>Step 6:</b> Subtract the Step 5 total from the Step 4 amount. This net B&O tax due amount is used to determine your SBC.	\$ _____
<b>Step 7:</b> Using the table determined in the questions above, calculate your SBC based on the amount in Step 6. Write the amount of your SBC in the Credits section on page 2 of your return on the Small Business B&O Tax Credit line.	

For tax assistance or to inquire about this form in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

# Annual Small Business Credit

## Table 1

If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:
<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>	
\$0	\$1,920	Equal to the Net B&O Tax Due	\$2,100	\$2,105	\$1,740	\$2,285	\$2,290	\$1,555
\$1,920	\$1,925	\$1,920	\$2,105	\$2,110	\$1,735	\$2,290	\$2,295	\$1,550
\$1,925	\$1,930	\$1,915	\$2,110	\$2,115	\$1,730	\$2,295	\$2,300	\$1,545
\$1,930	\$1,935	\$1,910	\$2,115	\$2,120	\$1,725	\$2,300	\$2,305	\$1,540
\$1,935	\$1,940	\$1,905	\$2,120	\$2,125	\$1,720	\$2,305	\$2,310	\$1,535
\$1,940	\$1,945	\$1,900	\$2,125	\$2,130	\$1,715	\$2,310	\$2,315	\$1,530
\$1,945	\$1,950	\$1,895	\$2,130	\$2,135	\$1,710	\$2,315	\$2,320	\$1,525
\$1,950	\$1,955	\$1,890	\$2,135	\$2,140	\$1,705	\$2,320	\$2,325	\$1,520
\$1,955	\$1,960	\$1,885	\$2,140	\$2,145	\$1,700	\$2,325	\$2,330	\$1,515
\$1,960	\$1,965	\$1,880	\$2,145	\$2,150	\$1,695	\$2,330	\$2,335	\$1,510
\$1,965	\$1,970	\$1,875	\$2,150	\$2,155	\$1,690	\$2,335	\$2,340	\$1,505
\$1,970	\$1,975	\$1,870	\$2,155	\$2,160	\$1,685	\$2,340	\$2,345	\$1,500
\$1,975	\$1,980	\$1,865	\$2,160	\$2,165	\$1,680	\$2,345	\$2,350	\$1,495
\$1,980	\$1,985	\$1,860	\$2,165	\$2,170	\$1,675	\$2,350	\$2,355	\$1,490
\$1,985	\$1,990	\$1,855	\$2,170	\$2,175	\$1,670	\$2,355	\$2,360	\$1,485
\$1,990	\$1,995	\$1,850	\$2,175	\$2,180	\$1,665	\$2,360	\$2,365	\$1,480
\$1,995	\$2,000	\$1,845	\$2,180	\$2,185	\$1,660	\$2,365	\$2,370	\$1,475
\$2,000	\$2,005	\$1,840	\$2,185	\$2,190	\$1,655	\$2,370	\$2,375	\$1,470
\$2,005	\$2,010	\$1,835	\$2,190	\$2,195	\$1,650	\$2,375	\$2,380	\$1,465
\$2,010	\$2,015	\$1,830	\$2,195	\$2,200	\$1,645	\$2,380	\$2,385	\$1,460
\$2,015	\$2,020	\$1,825	\$2,200	\$2,205	\$1,640	\$2,385	\$2,390	\$1,455
\$2,020	\$2,025	\$1,820	\$2,205	\$2,210	\$1,635	\$2,390	\$2,395	\$1,450
\$2,025	\$2,030	\$1,815	\$2,210	\$2,215	\$1,630	\$2,395	\$2,400	\$1,445
\$2,030	\$2,035	\$1,810	\$2,215	\$2,220	\$1,625	\$2,400	\$2,405	\$1,440
\$2,035	\$2,040	\$1,805	\$2,220	\$2,225	\$1,620	\$2,405	\$2,410	\$1,435
\$2,040	\$2,045	\$1,800	\$2,225	\$2,230	\$1,615	\$2,410	\$2,415	\$1,430
\$2,045	\$2,050	\$1,795	\$2,230	\$2,235	\$1,610	\$2,415	\$2,420	\$1,425
\$2,050	\$2,055	\$1,790	\$2,235	\$2,240	\$1,605	\$2,420	\$2,425	\$1,420
\$2,055	\$2,060	\$1,785	\$2,240	\$2,245	\$1,600	\$2,425	\$2,430	\$1,415
\$2,060	\$2,065	\$1,780	\$2,245	\$2,250	\$1,595	\$2,430	\$2,435	\$1,410
\$2,065	\$2,070	\$1,775	\$2,250	\$2,255	\$1,590	\$2,435	\$2,440	\$1,405
\$2,070	\$2,075	\$1,770	\$2,255	\$2,260	\$1,585	\$2,440	\$2,445	\$1,400
\$2,075	\$2,080	\$1,765	\$2,260	\$2,265	\$1,580	\$2,445	\$2,450	\$1,395
\$2,080	\$2,085	\$1,760	\$2,265	\$2,270	\$1,575	\$2,450	\$2,455	\$1,390
\$2,085	\$2,090	\$1,755	\$2,270	\$2,275	\$1,570	\$2,455	\$2,460	\$1,385
\$2,090	\$2,095	\$1,750	\$2,275	\$2,280	\$1,565	\$2,460	\$2,465	\$1,380
\$2,095	\$2,100	\$1,745	\$2,280	\$2,285	\$1,560	\$2,465	\$2,470	\$1,375

# Annual Small Business Credit

## Table 1

Continued

If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:
At Least	But Less Than		At Least	But Less Than		At Least	But Less Than	
\$2,470	\$2,475	\$1,370	\$2,650	\$2,655	\$1,190	\$2,830	\$2,835	\$1,010
\$2,475	\$2,480	\$1,365	\$2,655	\$2,660	\$1,185	\$2,835	\$2,840	\$1,005
\$2,480	\$2,485	\$1,360	\$2,660	\$2,665	\$1,180	\$2,840	\$2,845	\$1,000
\$2,485	\$2,490	\$1,355	\$2,665	\$2,670	\$1,175	\$2,845	\$2,850	\$995
\$2,490	\$2,495	\$1,350	\$2,670	\$2,675	\$1,170	\$2,850	\$2,855	\$990
\$2,495	\$2,500	\$1,345	\$2,675	\$2,680	\$1,165	\$2,855	\$2,860	\$985
\$2,500	\$2,505	\$1,340	\$2,680	\$2,685	\$1,160	\$2,860	\$2,865	\$980
\$2,505	\$2,510	\$1,335	\$2,685	\$2,690	\$1,155	\$2,865	\$2,870	\$975
\$2,510	\$2,515	\$1,330	\$2,690	\$2,695	\$1,150	\$2,870	\$2,875	\$970
\$2,515	\$2,520	\$1,325	\$2,695	\$2,700	\$1,145	\$2,875	\$2,880	\$965
\$2,520	\$2,525	\$1,320	\$2,700	\$2,705	\$1,140	\$2,880	\$2,885	\$960
\$2,525	\$2,530	\$1,315	\$2,705	\$2,710	\$1,135	\$2,885	\$2,890	\$955
\$2,530	\$2,535	\$1,310	\$2,710	\$2,715	\$1,130	\$2,890	\$2,895	\$950
\$2,535	\$2,540	\$1,305	\$2,715	\$2,720	\$1,125	\$2,895	\$2,900	\$945
\$2,540	\$2,545	\$1,300	\$2,720	\$2,725	\$1,120	\$2,900	\$2,905	\$940
\$2,545	\$2,550	\$1,295	\$2,725	\$2,730	\$1,115	\$2,905	\$2,910	\$935
\$2,550	\$2,555	\$1,290	\$2,730	\$2,735	\$1,110	\$2,910	\$2,915	\$930
\$2,555	\$2,560	\$1,285	\$2,735	\$2,740	\$1,105	\$2,915	\$2,920	\$925
\$2,560	\$2,565	\$1,280	\$2,740	\$2,745	\$1,100	\$2,920	\$2,925	\$920
\$2,565	\$2,570	\$1,275	\$2,745	\$2,750	\$1,095	\$2,925	\$2,930	\$915
\$2,570	\$2,575	\$1,270	\$2,750	\$2,755	\$1,090	\$2,930	\$2,935	\$910
\$2,575	\$2,580	\$1,265	\$2,755	\$2,760	\$1,085	\$2,935	\$2,940	\$905
\$2,580	\$2,585	\$1,260	\$2,760	\$2,765	\$1,080	\$2,940	\$2,945	\$900
\$2,585	\$2,590	\$1,255	\$2,765	\$2,770	\$1,075	\$2,945	\$2,950	\$895
\$2,590	\$2,595	\$1,250	\$2,770	\$2,775	\$1,070	\$2,950	\$2,955	\$890
\$2,595	\$2,600	\$1,245	\$2,775	\$2,780	\$1,065	\$2,955	\$2,960	\$885
\$2,600	\$2,605	\$1,240	\$2,780	\$2,785	\$1,060	\$2,960	\$2,965	\$880
\$2,605	\$2,610	\$1,235	\$2,785	\$2,790	\$1,055	\$2,965	\$2,970	\$875
\$2,610	\$2,615	\$1,230	\$2,790	\$2,795	\$1,050	\$2,970	\$2,975	\$870
\$2,615	\$2,620	\$1,225	\$2,795	\$2,800	\$1,045	\$2,975	\$2,980	\$865
\$2,620	\$2,625	\$1,220	\$2,800	\$2,805	\$1,040	\$2,980	\$2,985	\$860
\$2,625	\$2,630	\$1,215	\$2,805	\$2,810	\$1,035	\$2,985	\$2,990	\$855
\$2,630	\$2,635	\$1,210	\$2,810	\$2,815	\$1,030	\$2,990	\$2,995	\$850
\$2,635	\$2,640	\$1,205	\$2,815	\$2,820	\$1,025	\$2,995	\$3,000	\$845
\$2,640	\$2,645	\$1,200	\$2,820	\$2,825	\$1,020	\$3,000	\$3,005	\$840
\$2,645	\$2,650	\$1,195	\$2,825	\$2,830	\$1,015	\$3,005	\$3,010	\$835

# Annual Small Business Credit

## Table 1

Continued

If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:
<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>	
\$3,010	\$3,015	\$830	\$3,190	\$3,195	\$650	\$3,370	\$3,375	\$470
\$3,015	\$3,020	\$825	\$3,195	\$3,200	\$645	\$3,375	\$3,380	\$465
\$3,020	\$3,025	\$820	\$3,200	\$3,205	\$640	\$3,380	\$3,385	\$460
\$3,025	\$3,030	\$815	\$3,205	\$3,210	\$635	\$3,385	\$3,390	\$455
\$3,030	\$3,035	\$810	\$3,210	\$3,215	\$630	\$3,390	\$3,395	\$450
\$3,035	\$3,040	\$805	\$3,215	\$3,220	\$625	\$3,395	\$3,400	\$445
\$3,040	\$3,045	\$800	\$3,220	\$3,225	\$620	\$3,400	\$3,405	\$440
\$3,045	\$3,050	\$795	\$3,225	\$3,230	\$615	\$3,405	\$3,410	\$435
\$3,050	\$3,055	\$790	\$3,230	\$3,235	\$610	\$3,410	\$3,415	\$430
\$3,055	\$3,060	\$785	\$3,235	\$3,240	\$605	\$3,415	\$3,420	\$425
\$3,060	\$3,065	\$780	\$3,240	\$3,245	\$600	\$3,420	\$3,425	\$420
\$3,065	\$3,070	\$775	\$3,245	\$3,250	\$595	\$3,425	\$3,430	\$415
\$3,070	\$3,075	\$770	\$3,250	\$3,255	\$590	\$3,430	\$3,435	\$410
\$3,075	\$3,080	\$765	\$3,255	\$3,260	\$585	\$3,435	\$3,440	\$405
\$3,080	\$3,085	\$760	\$3,260	\$3,265	\$580	\$3,440	\$3,445	\$400
\$3,085	\$3,090	\$755	\$3,265	\$3,270	\$575	\$3,445	\$3,450	\$395
\$3,090	\$3,095	\$750	\$3,270	\$3,275	\$570	\$3,450	\$3,455	\$390
\$3,095	\$3,100	\$745	\$3,275	\$3,280	\$565	\$3,455	\$3,460	\$385
\$3,100	\$3,105	\$740	\$3,280	\$3,285	\$560	\$3,460	\$3,465	\$380
\$3,105	\$3,110	\$735	\$3,285	\$3,290	\$555	\$3,465	\$3,470	\$375
\$3,110	\$3,115	\$730	\$3,290	\$3,295	\$550	\$3,470	\$3,475	\$370
\$3,115	\$3,120	\$725	\$3,295	\$3,300	\$545	\$3,475	\$3,480	\$365
\$3,120	\$3,125	\$720	\$3,300	\$3,305	\$540	\$3,480	\$3,485	\$360
\$3,125	\$3,130	\$715	\$3,305	\$3,310	\$535	\$3,485	\$3,490	\$355
\$3,130	\$3,135	\$710	\$3,310	\$3,315	\$530	\$3,490	\$3,495	\$350
\$3,135	\$3,140	\$705	\$3,315	\$3,320	\$525	\$3,495	\$3,500	\$345
\$3,140	\$3,145	\$700	\$3,320	\$3,325	\$520	\$3,500	\$3,505	\$340
\$3,145	\$3,150	\$695	\$3,325	\$3,330	\$515	\$3,505	\$3,510	\$335
\$3,150	\$3,155	\$690	\$3,330	\$3,335	\$510	\$3,510	\$3,515	\$330
\$3,155	\$3,160	\$685	\$3,335	\$3,340	\$505	\$3,515	\$3,520	\$325
\$3,160	\$3,165	\$680	\$3,340	\$3,345	\$500	\$3,520	\$3,525	\$320
\$3,165	\$3,170	\$675	\$3,345	\$3,350	\$495	\$3,525	\$3,530	\$315
\$3,170	\$3,175	\$670	\$3,350	\$3,355	\$490	\$3,530	\$3,535	\$310
\$3,175	\$3,180	\$665	\$3,355	\$3,360	\$485	\$3,535	\$3,540	\$305
\$3,180	\$3,185	\$660	\$3,360	\$3,365	\$480	\$3,540	\$3,545	\$300
\$3,185	\$3,190	\$655	\$3,365	\$3,370	\$475	\$3,545	\$3,550	\$295

# Annual Small Business Credit

## Table 1

Continued

If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:
<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>	
\$3,550	\$3,555	\$290	\$3,650	\$3,655	\$190	\$3,750	\$3,755	\$90
\$3,555	\$3,560	\$285	\$3,655	\$3,660	\$185	\$3,755	\$3,760	\$85
\$3,560	\$3,565	\$280	\$3,660	\$3,665	\$180	\$3,760	\$3,765	\$80
\$3,565	\$3,570	\$275	\$3,665	\$3,670	\$175	\$3,765	\$3,770	\$75
\$3,570	\$3,575	\$270	\$3,670	\$3,675	\$170	\$3,770	\$3,775	\$70
\$3,575	\$3,580	\$265	\$3,675	\$3,680	\$165	\$3,775	\$3,780	\$65
\$3,580	\$3,585	\$260	\$3,680	\$3,685	\$160	\$3,780	\$3,785	\$60
\$3,585	\$3,590	\$255	\$3,685	\$3,690	\$155	\$3,785	\$3,790	\$55
\$3,590	\$3,595	\$250	\$3,690	\$3,695	\$150	\$3,790	\$3,795	\$50
\$3,595	\$3,600	\$245	\$3,695	\$3,700	\$145	\$3,795	\$3,800	\$45
\$3,600	\$3,605	\$240	\$3,700	\$3,705	\$140	\$3,800	\$3,805	\$40
\$3,605	\$3,610	\$235	\$3,705	\$3,710	\$135	\$3,805	\$3,810	\$35
\$3,610	\$3,615	\$230	\$3,710	\$3,715	\$130	\$3,810	\$3,815	\$30
\$3,615	\$3,620	\$225	\$3,715	\$3,720	\$125	\$3,815	\$3,820	\$25
\$3,620	\$3,625	\$220	\$3,720	\$3,725	\$120	\$3,820	\$3,825	\$20
\$3,625	\$3,630	\$215	\$3,725	\$3,730	\$115	\$3,825	\$3,830	\$15
\$3,630	\$3,635	\$210	\$3,730	\$3,735	\$110	\$3,830	\$3,835	\$10
\$3,635	\$3,640	\$205	\$3,735	\$3,740	\$105	\$3,835	\$3,840	\$5
\$3,640	\$3,645	\$200	\$3,740	\$3,745	\$100	\$3,840	More	\$0
\$3,645	\$3,650	\$195	\$3,745	\$3,750	\$95			

## Annual Small Business Credit Table 2

If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:
<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>	
\$0	\$660	Equal to the Net B&O Tax Due	\$825	\$830	\$495	\$995	\$1,000	\$325
\$660	\$665	\$660	\$830	\$835	\$490	\$1,000	\$1,005	\$320
\$665	\$670	\$655	\$835	\$840	\$485	\$1,005	\$1,010	\$315
\$670	\$675	\$650	\$840	\$845	\$480	\$1,010	\$1,015	\$310
\$675	\$680	\$645	\$845	\$850	\$475	\$1,015	\$1,020	\$305
\$680	\$685	\$640	\$850	\$855	\$470	\$1,020	\$1,025	\$300
\$685	\$690	\$635	\$855	\$860	\$465	\$1,025	\$1,030	\$295
\$690	\$695	\$630	\$860	\$865	\$460	\$1,030	\$1,035	\$290
\$695	\$700	\$625	\$865	\$870	\$455	\$1,035	\$1,040	\$285
\$700	\$705	\$620	\$870	\$875	\$450	\$1,040	\$1,045	\$280
\$705	\$710	\$615	\$875	\$880	\$445	\$1,045	\$1,050	\$275
\$710	\$715	\$610	\$880	\$885	\$440	\$1,050	\$1,055	\$270
\$715	\$720	\$605	\$885	\$890	\$435	\$1,055	\$1,060	\$265
\$720	\$725	\$600	\$890	\$895	\$430	\$1,060	\$1,065	\$260
\$725	\$730	\$595	\$895	\$900	\$425	\$1,065	\$1,070	\$255
\$730	\$735	\$590	\$900	\$905	\$420	\$1,070	\$1,075	\$250
\$735	\$740	\$585	\$905	\$910	\$415	\$1,075	\$1,080	\$245
\$740	\$745	\$580	\$910	\$915	\$410	\$1,080	\$1,085	\$240
\$745	\$750	\$575	\$915	\$920	\$405	\$1,085	\$1,090	\$235
\$750	\$755	\$570	\$920	\$925	\$400	\$1,090	\$1,095	\$230
\$755	\$760	\$565	\$925	\$930	\$395	\$1,095	\$1,100	\$225
\$760	\$765	\$560	\$930	\$935	\$390	\$1,100	\$1,105	\$220
\$765	\$770	\$555	\$935	\$940	\$385	\$1,105	\$1,110	\$215
\$770	\$775	\$550	\$940	\$945	\$380	\$1,110	\$1,115	\$210
\$775	\$780	\$545	\$945	\$950	\$375	\$1,115	\$1,120	\$205
\$780	\$785	\$540	\$950	\$955	\$370	\$1,120	\$1,125	\$200
\$785	\$790	\$535	\$955	\$960	\$365	\$1,125	\$1,130	\$195
\$790	\$795	\$530	\$960	\$965	\$360	\$1,130	\$1,135	\$190
\$795	\$800	\$525	\$965	\$970	\$355	\$1,135	\$1,140	\$185
\$800	\$805	\$520	\$970	\$975	\$350	\$1,140	\$1,145	\$180
\$805	\$810	\$515	\$975	\$980	\$345	\$1,145	\$1,150	\$175
\$810	\$815	\$510	\$980	\$985	\$340	\$1,150	\$1,155	\$170
\$815	\$820	\$505	\$985	\$990	\$335	\$1,155	\$1,160	\$165
\$820	\$825	\$500	\$990	\$995	\$330	\$1,160	\$1,165	\$160

# Annual Small Business Credit

## Table 2

Continued

If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:	If your net B&O tax is		Your SBC is:
<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>		<i>At Least</i>	<i>But Less Than</i>	
\$1,165	\$1,170	\$155	\$1,220	\$1,225	\$100	\$1,275	\$1,280	\$45
\$1,170	\$1,175	\$150	\$1,225	\$1,230	\$95	\$1,280	\$1,285	\$40
\$1,175	\$1,180	\$145	\$1,230	\$1,235	\$90	\$1,285	\$1,290	\$35
\$1,180	\$1,185	\$140	\$1,235	\$1,240	\$85	\$1,290	\$1,295	\$30
\$1,185	\$1,190	\$135	\$1,240	\$1,245	\$80	\$1,295	\$1,300	\$25
\$1,190	\$1,195	\$130	\$1,245	\$1,250	\$75	\$1,300	\$1,305	\$20
\$1,195	\$1,200	\$125	\$1,250	\$1,255	\$70	\$1,305	\$1,310	\$15
\$1,200	\$1,205	\$120	\$1,255	\$1,260	\$65	\$1,310	\$1,315	\$10
\$1,205	\$1,210	\$115	\$1,260	\$1,265	\$60	\$1,315	\$1,320	\$5
\$1,210	\$1,215	\$110	\$1,265	\$1,270	\$55	\$1,320	More	\$0
\$1,215	\$1,220	\$105	\$1,270	\$1,275	\$50			