

II. State and Local Retail Sales Tax

State Retail Sales Tax [01] (Also complete Local Retail Sales Tax section below.)

6.	Gross Amount	-	Deductions*	=	Taxable Amount	X	Rate .065	=	Tax Due
<p>* Deductions taken but not itemized on pages 3 and 4 will be disallowed.</p>									
<p>Local Retail Sales Tax [45] (Enter applicable tax rate.)</p>									
		7.	Location Code	Taxable Amount	X	Local Rate	=	Tax Due City or County	
		8.	Location Code	Taxable Amount	X	Local Rate	=	Tax Due City or County	
		9.	Total Taxable Amount **					Tax Due	

▶ Note: If more than two locations please report all information on the Local Sales & Use Tax Addendum, page 1. If you need an Addendum, go to our website at dor.wa.gov.

** This amount must be the same as State Retail Sales Taxable Amount, line 6.

III. State and Local Use Tax

State Use Tax/Deferred Sales Tax [05] (Also complete Local Use Tax/Deferred Sales Tax section below.)

10.	Gross Amount ***	X	Rate .065	=	Tax Due				
<p>*** Value of articles used or consumed on which no Washington sales tax has been paid.</p>									
<p>Local Use Tax/Deferred Sales Tax [46] (Enter applicable tax rate.)</p>									
		11.	Location Code	Value of Articles	X	Local Rate	=	Tax Due City or County	
		12.	Location Code	Value of Articles	X	Local Rate	=	Tax Due City or County	
		13.	Total Value of Articles ****					Tax Due	

▶ Note: If more than two locations please report all information on the Local Sales & Use Tax Addendum, page 2. If you need an Addendum, go to our website at dor.wa.gov.

**** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 10.

IV. Motor Vehicle Sales/Leases & Litter Taxes

14.	Motor Vehicle Sales/Leases Tax [120]	X	Rate .003	=	Tax Due
15.	Litter Tax [36]	X	Rate .00015	=	Tax Due

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

16. Total Tax Due from Sections II, III, & IV (Transfer total to page 1, line 23.)	Tax Due
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Penalties and Interest

- Penalties:**
- Any unpaid tax (including partial payments) is subject to delinquent return penalty at the rate on the front of the return. (RCW 82.32.090)
 - A 5% assessment penalty may be assessed if the return is substantially underpaid. (RCW 82.32.090)

Interest: Interest will accrue from the 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 activity return. Do not mail a paper return back to the Department.

V. Credits

17. Small Business B&O Tax Credit [815] (Go to dor.wa.gov .)	[815]	Amount of Credit
18. International Services Credit	[855]	Amount of Credit
19. B&O Credit for Syrup Tax Paid	[945]	Amount of Credit
20. Other Credits (Examples: Multiple Activities, Bad Debt) <i>Attach appropriate documents.</i>	[810]	Amount of Credit
21. Total Credit (Transfer total to page 1, line 26.)		Amount of Credit

Jan - Dec 2019 Retailing & Other Activities Return Deduction Detail

► **Use Black Ink and Attach this Original Form to your Retailing & Other Activities Return.**

- **If you have deductions**, return this page. **If you do not have deductions**, do not return this page.
- We cannot approve deductions taken on the Retailing & Other Activities Return that are not itemized on this page.
- 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 pages 1 and 2 of your tax return.

If completing, fill out name, Account ID and attach to your Retailing & Other Activities Return.

Name _____

Account ID

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1. Manufacturing																						
	I.D.	Amount																				
Bad Debts	[0701]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Cash & Trade Discounts	[0702]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Freight on Out-of-State Deliveries	[0703]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Advances Reimburse-ments; Rtns & Allowances	[0707]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Other (Explain below): _____	[0799]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Total		<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				

2. Wholesaling																						
	I.D.	Amount																				
Bad Debts	[0301]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Cash & Trade Discounts	[0302]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Interstate & Foreign Sales	[0304]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Motor Vehicle Fuel Tax	[0305]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Casual Sales; Accommodation Sales	[0306]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Advances Reimburse-ments; Rtns & Allowances	[0307]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
No Local Activity	[0308]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Dairy, Fruit/Veg, & Seafood Mfd Products (see below)*	[0367]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Dairy Products Used in Mfg of Dairy Products	[0375]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Other (Explain below): _____	[0399]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Total		<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				

*Local sales for transport out-of-state

3. Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year)																						
	I.D.	Amount																				
Bad Debts	[0401]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Cash & Trade Discounts	[0402]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Interstate & Foreign Sales (Apportionment)	[0404]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Advances Reimburse-ments; Rtns & Allowances	[0407]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Gambling Prizes & Cash Pay-Outs	[0410]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Qualified Initiation Fees; Dues; Contributions Rec'd	[0411]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Interest on Certain Invest Loan/Obligations	[0412]	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																				
Artistic/Cultural Activities	[0416]																					

5. Retailing (B&O)

	I.D.	Amount
Bad Debts	[0201]	<input type="text"/>
Cash & Trade Discounts	[0202]	<input type="text"/>
Interstate & Foreign Sales	[0204]	<input type="text"/>
Motor Vehicle Fuel Tax	[0205]	<input type="text"/>
Advances Reimbursements; Rtns & Allowances	[0207]	<input type="text"/>
No Local Activity	[0208]	<input type="text"/>
Casual Sales; Accommodation Sales	[0213]	<input type="text"/>
Tax in Gross	[0214]	<input type="text"/>
Consignment Sales	[0215]	<input type="text"/>
Artistic/Cultural Activities	[0216]	<input type="text"/>
Presc. Drugs Sold by Pub. Oper./Nonprofit Hospitals	[0217]	<input type="text"/>
Dairy & Seafood Mfd Products (see below)*	[0267]	<input type="text"/>
Other (Explain below):	[0299]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

*Local sales for transport out-of-state

6. State Retail Sales Tax

	I.D.	Amount
Bad Debts	[0101]	<input type="text"/>
Cash & Trade Discounts	[0102]	<input type="text"/>
Interstate & Foreign Sales	[0104]	<input type="text"/>
Tax in Gross	[0114]	<input type="text"/>
Sales to U.S. Government	[0118]	<input type="text"/>
Motor Vehicle Fuel Sales	[0119]	<input type="text"/>
Prescription Drugs/Hearing Aids/Lenses/etc.	[0121]	<input type="text"/>
Exempt Food Sales	[0122]	<input type="text"/>
Qualified Nonresident Sales	[0123]	<input type="text"/>

6. State Retail Sales Tax (Continued)

	I.D.	Amount
Trade-in Allowance	[0124]	<input type="text"/>
Newspapers	[0125]	<input type="text"/>
Sales to Indians with Delivery on the Reservation	[0128]	<input type="text"/>
Sales of Feed to Fish Farmers	[0129]	<input type="text"/>
Taxable Amount for Tax Paid at Source	[0130]	<input type="text"/>
Returns & Allowances	[0131]	<input type="text"/>
Sales to Nonprofit Org of Artistic/Cultural Art Objects for Displays	[0132]	<input type="text"/>
Ride-Sharing Vans	[0134]	<input type="text"/>
Purebred Livestock for Breeding	[0135]	<input type="text"/>
Tax Deferral/Investment Certificate No. _____	[0136]	<input type="text"/>
Sale of Manufacturing Machinery/Equipment; Install Labor	[0156]	<input type="text"/>
Retail Sales Tax Exempt Purchases by Farmers	[0159]	<input type="text"/>
Direct Pay Permits	[0170]	<input type="text"/>
Retail Sales Tax Reported on SER	[0179]	<input type="text"/>
In-State Sales of Motor Vehicles, etc. to Nonresidents	[01108]	<input type="text"/>
Sales & Leases of New/Used Clean Alternative Fuel	[01114]	<input type="text"/>
Sales of Zero Emission Buses, Batteries, Fuel Cells and Infrastructure for Electric Vehicles	[01115]	<input type="text"/>
Sales of New Electric Vessels and Marine Propulsion Systems	[01116]	<input type="text"/>
Other (Explain below):	[0199]	<input type="text"/>
		<input type="text"/>
Total		<input type="text"/>

- ▶ Note: Not all deductions are allowable from both Retailing and Retail Sales Tax.
- ▶ If you have deductions, please include this Deduction Detail page with your return.

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.