

II. State and Local Use Tax

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

7.	Gross Amount ** <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	** Value of articles used or consumed on which no Washington sales tax has been paid.	X .065 =	Tax Due <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Local Use Tax/Deferred Sales Tax [46] (Note: If more than two locations, please report all information on the Local Sales and Use Tax Addendum. If you need an addendum, go to our website at dor.wa.gov.)

8.	Location Code <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	Value of Articles <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	Local Rate <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	=	Tax Due City or County <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Enter applicable tax rate

9.	Location Code <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	Value of Articles <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	Local Rate <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	=	Tax Due City or County <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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Enter applicable tax rate

10.	Total Value of Articles	Value of Articles *** <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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*** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 7.

11.	Litter Tax [36]	Taxable Amount <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>	X	Rate .00015 =	=	Tax Due <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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12. Total Tax Due from Section II (Transfer total to page 1, line 18.)

	Tax Due <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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◆ Additional Information ◆

The easiest way to file your return is to use our free [E-file service at dor.wa.gov](http://dor.wa.gov) or call 1-877-345-3353.

Penalties and Interest

Penalties:

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

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

For Internet Assistance - Go to DOR's home page at dor.wa.gov.

- Get tax return information and instructions, penalty waiver information, and more.
- Get the Local Sales and Use Tax Addendum, and other tax-related forms.
- Update your account information or close your account with the Department of Revenue.

Telephone Assistance

- If you did not have business activity call 1-800-647-7706. At the greeting, follow the instructions given to file a no business activity return. Do not mail a paper return back to the Department.

III. Credits

13. Small Business B&O Tax Credit [815]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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14. International Services Credit [855]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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15. Other Credits (Attach appropriate documents.) [810]	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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16. Total Credit (Transfer total to page 1, line 21.)	Amount of Credit <input style="width: 100%; height: 20px; border: none; border-bottom: 1px solid black;" type="text"/>
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For tax assistance or to request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

6. Service & Other Activities

	I.D.	Amount
Bad Debts	[0401]	<input type="text"/>
Cash & Trade Discounts	[0402]	<input type="text"/>
Apportionment (Interstate & Foreign Sales)	[0404]	<input type="text"/>
Advances Reimburse-ments; Rtns & Allowances	[0407]	<input type="text"/>
Gambling Prizes & Cash Pay-Outs	[0410]	<input type="text"/>
Qualified Initiation Fees; Dues; Contributions Rec'd	[0411]	<input type="text"/>
Interest on Certain Invest/Loan Obligations	[0412]	<input type="text"/>
Artistic/Cultural Activities	[0416]	<input type="text"/>
Other (Explain below):	[0499]	<input type="text"/>
		<input type="text"/>
	Total	<input type="text"/>

► If you have deductions, please include this Deduction Detail page with your return.

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e file

Washington State Department of Revenue

Visit our website
dor.wa.gov

**Featuring:
Page-by-page
tutorials!**

Need help? Call us weekdays
8 a.m. to 5 p.m. at 1-877-345-3353.



A 2.5% processing fee will apply.

The benefits of E-file

- It's Free.
- Available anytime, anywhere you have internet access.
- Fill in the numbers and let E-file do the math.
- More accurate than paper, with current rates and error checking.
- Fast, secure and customizable—show only the lines you need to report.
- File your return early and schedule your payment for the due date.
- Upload files following the simple, step by step tutorial.

And after you've E-filed, you can also do any of these tasks through My account:

- Update your business address and phone
- Apply for a reseller permit
- Send a secure e-mail
- Request a tax status letter