



Retailing and Other Activities Return

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

- Use Black Ink & Return Original Form.
Only fill in the classifications you qualify for.

Tax Registration Number [ ]
Name [ ]
Business Name [ ]
Street Address [ ]
City, State, Zip [ ]

Mailing Address Change? [ ] Business Closed? [ ] Date Closed \_\_\_/\_\_\_/\_\_\_ See Additional Information, pg 2 Other Correspondence? [ ]

I. State Business and Occupation (B&O) Tax

1. Manufacturing [07] Gross Amount [ ] Deductions\* [ ] Taxable Amount [ ] Rate X .00484 Tax Due [ ]
2. Wholesaling [03] Gross Amount [ ] Deductions\* [ ] Taxable Amount [ ] Rate X .00484 Tax Due [ ]
3. Service & Other Activities and/or Gambling Contests of Chance (less than \$50,000 a year) [04] Gross Amount [ ] Deductions\* [ ] Taxable Amount [ ] Rate X .015 Tax Due [ ]
4. Gambling Contests of Chance (\$50,000 a year or greater) [192] Gross Amount [ ] Deductions\* [ ] Taxable Amount [ ] Rate X .0163 Tax Due [ ]
5. Retailing [02] Gross Amount [ ] Deductions\* [ ] Taxable Amount [ ] Rate X .00471 Tax Due [ ]

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

Sales and Use Tax (See page 2.)

DUE DATE: January 31, 2018
\* 9% Penalty Assessed After January 31, 2018
19% Penalty Assessed After February 28, 2018
29% Penalty Assessed After April 02, 2018
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

Filing an Amended Return?

Check this box and attach amended return information and a letter of explanation.

Penalty waiver request? Check this box and attach a letter of explanation.

Make check or money order payable to the Washington State Department of Revenue.

Please write your tax registration number on your check.

Signature [ ]

Print Name [ ]

Phone Number ( ) Date / /

VI. Totals

22. Total Tax Due from Section I (Tax due from lines 1-5) [ ]
23. Total Tax Due from Section II, III, & IV (Tax due from line 16) [ ]
24. Total All Addendums (Example: Local Retail Sales/Use Tax) [ ]
25. Subtotal (add lines 22-24) [ ]
26. Total Credit from Section V (from page 2, line 21) [ ]
27. Subtotal (subtract line 26 from line 25) [ ]
28. \* Add Penalty, if Applicable (Minimum \$5.00) % [ ]
29. Total Amount Due [ ]

## II. State and Local Retail Sales Tax

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

<b>Gross Amount</b>	<b>Deductions*</b>	<b>Taxable Amount</b>	<b>Rate</b>	<b>Tax Due</b>
6. <input style="width: 100%;" type="text"/>	- <input style="width: 100%;" type="text"/>	= <input style="width: 100%;" type="text"/>	X .065	<input style="width: 100%;" type="text"/>

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

Local Retail Sales Tax [45] (Enter applicable tax rate.)

	<b>Location Code</b>	<b>Taxable Amount</b>		<b>Local Rate</b>		<b>Tax Due City or County</b>
7. ▶ 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 <a href="http://dor.wa.gov">dor.wa.gov</a> .	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X	<input style="width: 100%;" type="text"/>	=	<input style="width: 100%;" type="text"/>
	<b>Location Code</b>	<b>Taxable Amount</b>		<b>Local Rate</b>		<b>Tax Due City or County</b>
8.	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X	<input style="width: 100%;" type="text"/>	=	<input style="width: 100%;" type="text"/>
		<b>Total Taxable Amount **</b>				
9. Total Taxable Amount		<input style="width: 100%;" type="text"/>				

\*\* 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.)

<b>Gross Amount ***</b>		<b>Rate</b>		<b>Tax Due</b>
10. <input style="width: 100%;" type="text"/>	*** Value of articles used or consumed on which no Washington sales tax has been paid.	X .065	=	<input style="width: 100%;" type="text"/>

Local Use Tax/Deferred Sales Tax [46] (Enter applicable tax rate.)

	<b>Location Code</b>	<b>Value of Articles</b>		<b>Local Rate</b>		<b>Tax Due City or County</b>
11. ▶ 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 <a href="http://dor.wa.gov">dor.wa.gov</a> .	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X	<input style="width: 100%;" type="text"/>	=	<input style="width: 100%;" type="text"/>
	<b>Location Code</b>	<b>Value of Articles</b>		<b>Local Rate</b>		<b>Tax Due City or County</b>
12.	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	X	<input style="width: 100%;" type="text"/>	=	<input style="width: 100%;" type="text"/>
		<b>Total Value of Articles ****</b>				
13. Total Value of Articles		<input style="width: 100%;" type="text"/>				

\*\*\*\* 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]	<b>Taxable Amount</b>		<b>Rate</b>		<b>Tax Due</b>
	<input style="width: 100%;" type="text"/>	X	.003	=	<input style="width: 100%;" type="text"/>
15. Litter Tax [36]	<b>Taxable Amount</b>		<b>Rate</b>		<b>Tax Due</b>
	<input style="width: 100%;" type="text"/>	X	.00015	=	<input style="width: 100%;" type="text"/>

### ◆ 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.

16. Total Tax Due from Sections II, III, & IV (Transfer total to page 1, line 23.)	<input style="width: 100%;" type="text"/>
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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 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](http://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.

## V. Credits

<b>17. Small Business B&amp;O Tax Credit [815]</b> (Go to <a href="http://dor.wa.gov">dor.wa.gov</a> .)	<b>Amount of Credit</b>
	<input style="width: 100%;" type="text"/>
<b>18. International Services Credit [855]</b>	<b>Amount of Credit</b>
	<input style="width: 100%;" type="text"/>
<b>19. B&amp;O Credit for Syrup Tax Paid [945]</b>	<b>Amount of Credit</b>
	<input style="width: 100%;" type="text"/>
<b>20. Other Credits (Examples: Multiple Activities, Bad Debt) [810]</b> <i>Attach appropriate documents.</i>	<b>Amount of Credit</b>
	<input style="width: 100%;" type="text"/>
<b>21. Total Credit (Transfer total to page 1, line 26.)</b>	<b>Amount of Credit</b>
	<input style="width: 100%;" type="text"/>



### 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"/>
<b>Total</b>		<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"/>
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"/>
Other (Explain below):	[0199]	<input type="text"/>
		<input type="text"/>
<b>Total</b>		<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 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.