New Business Tax Basics
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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. (Wednesdays from 9 a.m. to 5 p.m.)

Toll-free: 1-800-647-7706
Live Chat: Go to dor.wa.gov, click Contact Us then click on the Live Chat icon.

Resources
Go to 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.
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.

Registering with the Department of Revenue

Register if:

▪ Your business is required to collect retail sales tax
▪ Your gross income is $12,000 per year or more
▪ You are a buyer or processor of specialty wood products
▪ Your business is required to pay any other taxes or fees to the Department of Revenue

Do not register if:

▪ Your gross income is less than $12,000 per year under both the business and occupation tax and the public utility tax, and you are not required to collect or pay any tax or fee to the Department of Revenue.
Helpful hints

Collecting sales tax, spirits liter tax and spirits sales tax
Set up a separate account for sales tax, spirits liter tax, and spirits sales tax (collected trust funds). Every time you collect these taxes, put the funds in that account. This way, you won’t accidentally spend these funds and they’ll be available to remit with your return.

Changes to your business information
Contact the Department of Revenue of any changes, including:
- Your address (physical and mailing)
- Email address
- Phone number
- Business entity
- Business activity
- Business closure

You can update your information online. To use this service, go to our website at dor.wa.gov and sign up for My Account. If you are already signed up, go to Manage business account in the left navigation and click Update business information or Close business.

You may also report changes to your account using the Business License Application. The Business License Application is available on our website at business.wa.gov/BLS

Avoid late payments
- File electronically through our electronic filing system (E-file). See the E-file information on page 20.
- Mark your calendar. It is your responsibility to ensure your excise tax return is postmarked or filed electronically by the due date.
  Tip: Once you sign up for email notifications (Listserv) in My Account, you will automatically receive email reminders of your filing deadlines. You will no longer receive a paper return once you E-file.

Granting access to your account
Only registered individuals on a business’ account are allowed to see confidential tax information. If you choose to hire a representative, such as a bookkeeper or attorney, and give that person access to your information kept by the Department of Revenue, you and your representative must fill out a Confidential Tax Information Authorization and submit it to us.

For more information
If you have questions, call us at 1-800-647-7706.
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 part of a business’ operating overhead and is levied upon the person or company engaged in the business activity. It is not imposed on the purchaser or customer, like sales tax. 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, or credits.

Unlike the sales tax, a sale does not have to occur for a business to owe B&O tax. For example, if you extract or manufacture goods for your own use, you owe B&O tax.

The B&O tax rate is based on the type of business activity. Your business can have multiple activities (classifications). You are responsible for determining which classification(s) to report your income under. Contact us if you are unsure of the classification(s) you need to report under.

In addition to the major B&O tax classifications, there are several specific classifications. Some have the same rate as the general classifications, but are reported on different lines on the return. Others have their own unique tax rates.

For a list of B&O tax classifications, visit dor.wa.gov and click on Find Taxes and Rates. You can also view them in My Account.

B&O tax rates

The most common classifications are:

- Retailing 0.471 percent
- Wholesaling 0.484 percent
- Manufacturing 0.484 percent
- Service and other activities 1.5 percent

Major B&O tax classifications

There are nearly 40 B&O tax classifications for business activities. Following are brief descriptions of four major classifications. You may also refer to the common business activities table on page 42.

Retailing

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

1. Improving real or personal property, such as:
   - Custom construction
   - Repairs to real or personal property
2. Certain personal services, such as:
   - Tanning
   - Use of athletic and fitness facilities
   - Recreational services
   - Tattooing
3. 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 the retailing B&O tax, even when the sales are not subject to sales tax. For example, certain food products are exempt from sales tax, but the income from food sales is taxable under the retailing B&O tax.

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. 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.

Retail sales tax is not collected on wholesale transactions. Reseller permits are good as long as the buyer and seller do business with each other once every 12 months. A sample of a reseller permit is on page 32. For more information, see page 7 or visit dor.wa.gov/resellerpermit.
New nexus standard for wholesale sales
Beginning September 1, 2015, economic nexus standards apply to most out-of-state wholesaling businesses. This means that out-of-state businesses making wholesale sales into Washington will be subject to the wholesaling B&O tax on wholesale sales delivered into Washington for the current year if they are a business entity is organized or commercially domiciled in Washington or meet any of the following economic nexus thresholds during the prior calendar year:

- More than $267,000 of gross income in Washington
- More than $53,000 of payroll in Washington
- More than $53,000 of property in Washington
- At least 25 percent of total property, payroll, or income in Washington

These thresholds are effective for 2015 until revised. Please see ETA 3195.2015 for previous years and more information.

Wholesale businesses meeting either the payroll or property threshold most likely already have had a physical presence nexus, requiring them to be registered with the Department or Revenue.

Wholesale businesses without physical nexus but exceeding the $267,000 receipts threshold in any calendar year are subject to B&O tax on wholesale sales into Washington.

When determining whether a wholesale business exceeds the $267,000 nexus threshold, both apportionable income attributable to Washington and wholesale sales delivered to Washington are included.

This change from physical nexus to economic nexus only affects businesses making wholesale sales taxed and reported under the wholesaling B&O tax.

Establishing economic nexus for wholesale sales doesn’t by itself also establish nexus for purposes of sales tax, use tax or retailing B&O tax. These taxes still require physical presence nexus.

For more information, see dor.wa.gov/economicnexus and WAC 458-20-193.

Manufacturing
The manufacturing B&O tax is paid by firms manufacturing items in Washington. Manufactured products used by the manufacturer, but not sold or used prior to sale, also are 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, because of the multiple activities tax credit, only one tax is due. A multiple activities tax credit (Schedule C) must be completed to claim the credit. See page 29.

Service and other activities
This classification is for businesses that provide personal and professional services. Any business not described under a particular classification of the B&O tax must report under this catch all category. Types of businesses and services that fall under this category include:

- Consulting services
- Management services
- Doctors
- Lawyers
- Beauticians
- Tutors
- Janitors
- Gambling (less than $50,000 a year)

If you need help figuring out your business classification, call 1-800-647-7706.

Economic nexus
Washington has an economic nexus standard for businesses that report under apportionable B&O tax classifications. For these classifications, your business doesn’t need a physical presence to have nexus and be subject to Washington tax.

Apportionable income is earned from engaging in the following activities:

- Wholesaling (beginning September 1, 2015)
- Service and other activities
- Royalties
- Travel agents and tour operators
- International steamship agent, customs house broker, freight forwarder, vessel and/or cargo charter broker in foreign commerce, and/or air cargo agent
- Stevedoring and associated activities
- Disposing of low-level waste
- Insurance producers, title insurance agents, or surplus line brokers
- Public or nonprofit hospitals
- Real estate brokers
- Research and development performed by nonprofit corporations or associations
- Inspecting, testing, labeling, and storing canned salmon owned by another person
- Representing and performing services for fire or casualty insurance companies as an independent resident managing general agent licensed under RCW 48.17 RCW
- Contests of chance
- Horse races
- International investment management services
- Aerospace product development
- Printing or publishing a newspaper (but only with respect to advertising income)
- Printing materials other than newspapers and publishing periodicals or magazines (but only with respect to advertising income)
- Cleaning up radioactive waste and other by-products of weapons production and nuclear research and development, but only with respect to activities that would be taxable as an apportionable activity if this special tax classification did not exist

For periods before September 1, 2015: The timeframe for determining whether a business exceeds the economic nexus thresholds is the current tax year.

If you are eligible to apportion your income, it may reduce the amount of Washington tax you owe. Businesses that apportion their income must file an annual reconciliation form by October 31 of the following year.

More information and a video tutorial are available at dor.wa.gov/economnicnexus

Exemptions, deductions and credits

Although Washington's B&O tax applies to most business income, some exemptions, deductions, and credits are available.

Exemptions

These four activities are exempt and are not subject to B&O tax. There is no need to report these activities to the Department of Revenue on your excise tax return.

If your type of business, business income, or business activities are listed below as exempt, and you do not owe or collect any other taxes for the Department of Revenue, you do not need to register with us.

Nonprofit and social service organizations

In Washington, nonprofit organizations are subject to tax like any for-profit business, but the organization may qualify for exemptions or deductions. Qualifying activities include:

- Fundraising activities by qualified nonprofit organizations. This does not include the regular operation of a business enterprise such as a bookstore, thrift shop, or restaurant.
- Auctions conducted by public benefit organizations
- Child care provided by churches and child care resource and referral income

Government

- County, city, school, and fire district income, except utility or enterprise operations in competition with other businesses, which are more than 50 percent funded by user fees
- State and federal grants received by political subdivisions when no significant services are performed in return
• Labor and services in preparing sand and gravel taken from pits that are owned or leased by a city or county, and used by the city or county for road construction and repair
• Printing done by cities, counties, and school districts for their own purposes

Financial
• International banking facilities
• Federally chartered credit unions

Farming
Certain farming activities are exempt from B&O tax. Some examples are:
• Farmers making wholesale sales of agricultural products produced by them, on land owned or leased by them
• Raising and selling plantation Christmas trees at wholesale
• Processing hops into extract, pellets, or powder sold to out-of-state buyers
For more information, see our Agricultural Tax Guide at dor.wa.gov/farmers

Deductions
Six common B&O deductions are listed below. Deductions for one B&O tax classification might not apply to another. A complete list of deductions and deduction definitions can be found at dor.wa.gov under Find taxes & rates.

1. **Bad debts:** Previously reported income not received—written off in your accrual-based account books for federal income tax purposes (WAC 458-20-196).
   *Applies to all classifications.*

2. **Cash and trade discounts:** The amount of bona fide discounts from the selling price that are included in the gross amount reported (WAC 458-20-108).
   *Applies to all classifications.*

3. **Interstate and foreign sales:** Amounts received for items delivered by the seller or by a common carrier to out-of-state locations are deductible. Also applies to apportionable income as described on page 5 under Economic nexus (WAC 458-20-193).
   *Applies to selling and services classifications. Does not apply to manufacturing, processing, or extracting classifications.*

4. **Returns and allowances:** When the buyer returns items purchased and the entire selling price is refunded or credited, the seller may deduct the selling price previously reported. (WAC 458-20-108)
   *Applies to all classifications.*

5. **Freight on out-of-state deliveries:** Manufacturers, processors, and extractors may take a deduction for actual transportation costs from the point of origin in Washington to the point of delivery outside Washington (WAC 458-20-112).
   *Applies to manufacturing, processing for hire, and extracting classifications.*

6. **Casual sales:** A casual sale is a sale of tangible personal property by a person who is not engaged in the business of selling the type of property involved.

B&O tax does not apply to casual sales. The amount of the sale must be reported under retailing B&O tax, but a deduction may be taken on the deduction detail sheet.

However, the retail sales tax must be collected on all casual sales made by a person engaging in a business activity.

**Example:** A dealership is upgrading its computer system and sells an old computer to an employee. The dealer is not in the business of selling computers, so no B&O tax is due, but the dealer must charge sales tax on the selling price of the computer (WAC 458-20-106).

**Deductions not allowed**
Businesses are not allowed to deduct any costs for doing business. For most businesses, this generally includes:
• Gasoline or other fuel purchases
• Wages and salaries
• Product costs
• Delivery costs (freight), except for those described under Freight on out-of-state deliveries
• Surcharges

**Credits**
Credits exist for specific purposes, reducing the B&O tax liability, and in turn, your tax payment. Examples of credits include:
• Small business B&O tax credit*
• International services tax credit
Businesses buying goods or services for resale must use a reseller permit or other approved exemption certificate to make purchases without paying sales tax.

A sample reseller permit is printed on page 32.

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, these include 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 are valid
We recommend verifying your reseller permit information at least once per year.

- For a single permit, use our Business Records Database at dor.wa.gov/brd and print a copy for your records.
- For multiple records, use our Reseller Permit Verification Service at fortress.wa.gov/dor/efile/secureforms/content/resellerpermitverification
- Keep the confirmation codes for your records.

Misuse of a reseller permit
Misusing a reseller permit can result in substantial penalties for the buyer, including revocation of the permit. The Department of Revenue examines purchases made with reseller permits to verify they were used appropriately.

Anyone found misusing a permit will owe the tax due plus a 50 percent penalty, even if no fraud was intended. The permit may be revoked as well.
Other certificates
Buyers may also use specific exemption certificates to make purchases without paying sales tax. These may include:
- Streamlined sales tax exemption certificate
- Multi-state tax exemption certificate
- Farmers’ certificate for wholesale purchases and sales tax exemptions

Find information about these exemption certificates at dor.wa.gov/resellerpermit.

The Department of Revenue routinely verifies purchases made with reseller permits. Sellers are not responsible for uncollected sales tax if they have record of a permit or other valid exemption certificate to support a sale.

How to apply
Apply for a reseller permit through My Account at dor.wa.gov

Tax paid at source
If you don’t have a reseller permit, you can claim a taxable amount for tax paid at source deduction on your return or request a refund from the Department of Revenue. For more information, see Deductions on page 7.

Special rules for contractors
Most retail and manufacturing businesses are automatically issued reseller permits. Permits are generally valid for four years and are automatically renewed.

Construction businesses will not be automatically issued a permit. They must apply and provide detailed information about material and labor purchases. Construction business reseller permits are valid for 24 months. The Department of Revenue will notify businesses by mail prior to expiration if a permit will not be automatically renewed.

Retail sales tax
The retail sales tax, often referred to simply as “sales tax,” is Washington’s largest tax source. Local sales tax is the second-largest revenue generator for local governments, behind property tax.

All sales tax amounts collected from customers are considered trust funds of the state. These amounts are to be held by the retailer until remitted to the Department of Revenue.

Definition of a retail sale
Unless specifically exempt by law, a retail sale is every sale of tangible personal property and digital products, including articles produced, fabricated, or imprinted. It also includes sales of services, such as installing, repairing, cleaning, altering, improving, constructing, and/or decorating real or personal property of or for consumers.

Certain services are specifically defined in the law to be retail sales, such as charges for transient lodging, automobile parking, title, and escrow services, touring services, extended warranties, and use of athletic or physical 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 an advertisement.

Local sales tax charts are available online or by calling 1-800-647-7706. The charts show combined state and local taxes for each selling price. Sellers must use the correct tax rate and location code for each location where sales are made. See page 11 for a list of online tools.

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

All amounts collected are legally considered trust funds of 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.
Sales of goods and merchandise are coded to the location where the customer receives the goods or services. For most retailers, this is the location of his or her place of business. But when an item is shipped or delivered, the sale is coded to the location where it is received by the customer; that might be a customer’s home address, work address, construction site or wherever the buyer takes possession of the item.

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.

If goods are delivered into Washington from outside the state, the delivery address determines the place of sale for collecting sales tax. Certain sales are excluded from destination sourcing, such as automobiles, boats, planes and florists (WAC 458-20-145).

Rental of tangible personal property
Local sales tax on the lease or rental of tangible personal property depends upon whether the lease/rental involves periodic payments.

Single payment
If a single payment is made and the lessee picks up the equipment at the location of the rental company, then the location of the rental company determines the sales tax rate and location code.

Periodic payments
If the item is rented or leased for a length of time and periodic payments are made, the first payment is coded to the location where the lessee receives the equipment, normally the location of the rental company. All subsequent payments are coded to the location where the equipment is primarily located or garaged (WAC 458-20-145).
Tools for determining sales tax rates and codes

To help businesses assign the correct tax rates we have listed a number of tools available:

- Local sales & use tax rates and changes flyer, on dor.wa.gov, under Find Taxes and Rates.
- Tax rate lookup, searches according to the address, map, or latitude/longitude.
- An app for iOS and Android devices, free from the Apple App Store or Google Play.
- Real-time web service interface, downloadable databases.
- Excel workbook, and a customer database conversion service that matches location codes to your customers’ addresses. Visit dor.wa.gov/streamlined for more information.

Retail sales tax deductions

The following retail sales tax deductions must be included in your gross income on the excise tax return and then subtracted as a deduction:

Bad debts
Deductible when written off in account books (i.e. deductible for federal income tax purposes) and reported on a previous tax return.

Interstate and foreign sales
Shipped by common carrier or delivered by seller outside Washington (WAC 458-20-193).

Sales to the U.S. government
Bought with U.S. government funds. Doesn’t include sales to federal employees (WAC 458-20-190).

Motor vehicle fuel sales
Gas stations selling fuel which includes motor vehicle and special fuel taxes in the price. These taxes are administered by the Department of Licensing (WAC 458-20-126).

Prescription drugs, hearing aids, etc.
Sales of these items for human use when the buyer presents a prescription (WAC 458-20-18801).

Exempt food sales
Food and food ingredients per RCW 82.08.0293 must meet specific criteria (see WAC 458-20-244 and Restaurant Tax Guide).

Qualified nonresident sales
Proof of residency in qualifying state required (see ETA 3054.2011).

Trade-in allowances
Like-kind exchanges (see WAC 458-20-247).

Sales of manufacturing machinery
Must meet specific criteria. See WAC 458-20-13601 or the Manufacturers’ Sales/Use Tax Exemption fact sheet available at dor.wa.gov.

Taxable amount for tax paid at source
Amount on which sales tax was previously paid on goods purchased for resale without intervening use (see WAC 458-20-102).

Sales to Indians with delivery on reservation
Sales to enrolled tribal members with delivery on member’s Indian reservation or trust land (see Indian Guide).

Other
Must identify applicable RCW or WAC.
Use tax

Many people don’t realize there are Washington tax obligations for goods 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. Use, used, and put to use are defined as the first act within Washington which the person takes or assumes control of the article (RCW 82.12.010). The definition applies to tangible personal property, extended warranties, digital goods, digital codes, digital automated services, and some services (RCW 82.04.050(2)(a), (9), (6)(b)).

Unpaid use tax costs state and local governments millions of dollars in revenues each year.

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 some 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 Manufacturers’ Sales/Use Tax Exemption.

Taxable amount and rates

The use tax rates are the same as the sales tax rates and can be found at dor.wa.gov.

Use tax, unlike sales tax, is due at the rate applicable to the location where you first use the article, not where the sale takes place. The state portion of the tax is 6.5 percent, with local governments imposing their own additional use tax. Depending on the rate of local tax, the combined use tax rates vary.

Use tax is figured 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 and delivery 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 purchased without sales/use tax is due include:

- Supplies, fixtures, and equipment purchased from an out-of-state vendor
- Supplies, fixtures, and equipment acquired when an existing business is purchased
- Promotional items, such as hats, T-shirts, matches, calendars, and other items given to customers or other 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 federal government, city/county housing authority, or public road construction contracts
- Equipment loaned to a contractor on which sales tax was not previously paid
- Articles withdrawn from inventory and used by the business
- Items leased from out of state companies
- Gifts received (if donor has not paid sales tax)
- Prizes (limited use tax exemption on prizes or purchases from contests of chance that are part of a qualifying fundraising activity (RCW 82.12.225)).
• Articles manufactured by the business for its own use. If the articles are machinery and equipment used directly in a manufacturing operation, they may be exempt from the sales/use tax through the Manufacturers’ Sales/Use Tax Exemption.

Trade-ins
If you purchase goods in another state and trade in a like-kind item to reduce the amount you pay for the goods, use tax is due on the amount after the value of the trade-in is subtracted. For example, you purchase a car in another state for $5,000. The dealer accepts your current car as a trade-in for $2,000. Therefore, you owe Washington use tax on $3,000 at the rate in effect where you garage the car (normally your residence).

If the dealer gives you $2,000 cash instead of subtracting that amount from the new car price, you have not traded-in your vehicle and use tax is due on the full $5,000 price of the new vehicle.

Use tax exemption and credit
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. A credit, in the amount of sales/use tax that was previously paid on the non-exempt item, can be used to offset the amount of Washington use tax owed. Proof of previously paid sales/use tax must be provided.

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 or use tax on the item. The donor is also exempt from the use tax as long as there was no intervening use of the item prior to the donation.

Credit
When you bring goods into Washington that you purchased in another state and paid sales tax at the time of the purchase, you can receive a credit for this tax by subtracting the amount of sales or use tax paid from the amount you owe. However, you must have proof that the tax was actually paid to the other state prior to use of the property in Washington.

See WAC 458-20-178 or RCW 82.12 for more information.

Reporting and paying use tax
Registered businesses must report use tax under the use tax section of the excise tax return. Individuals must report use tax to the Department of Revenue on the consumer use tax return.

Under state law, the use tax is due when the goods are first used in Washington (see page 12). For example, if you purchase a new computer while traveling in Oregon, use tax is due when you return to Washington.
Public utility tax

The public utility tax applies if you engage in any of the following activities in Washington (RCW 82.16). If the public utility tax applies, B&O tax does not.

- **Water distribution**: operation of a plant or system for the distribution of water for hire or sale
- **Sewer collection**: collection of sewerage
- **Power**: operating a plant or system for generating, producing, or distributing of electrical energy for hire or sale
- **Gas distribution**: operating a plant or system for the producing or distributing, for hire or sale, of natural and/or manufactured gas
- **Motor transportation**: operating any motor propelled vehicle which persons or property of others are moved for hire (except when transportation business).
- **Urban transportation**: operating any motor propelled vehicle by which persons or property of others are moved for hire when:
  - operated entirely within the corporate limits of any city or town or within five miles of the corporate limits of any city or town.
  - operated entirely within or between cities or towns whose corporate limits are not more than five miles apart or are within five miles of each other.
- **Railroad, Railroad car**:
  - **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 isn’t owned or leased by the person engaging in such business.
- **Log transportation**: the business of transporting logs by truck, except when the transportation:
  - meets the definition of urban transportation, or
  - occurs only on private roads, effective August 1, 2015

Income from transporting logs on private roads is subject to the service and other activities B&O tax (WAC 458-20-179, 180, Trucking Tax Guide).

**Public utility tax income 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
Special taxes and fees

**Convention and trade center tax**
Additional tax is charged by hotels/motels with 60 or more units 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.

**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.

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

**Refuse collection tax**
Paid by customers and remitted by the refuse collectors on the refuse collection charge only. Landfill charges are also subject to the tax (3.6 percent).

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

**Petroleum products tax**
Paid by the first person possessing petroleum products in Washington. This special fund has a predetermined target amount. When reached, the tax is no longer due. Once the fund falls below the predetermined amount, the tax is again due based on the wholesale value of the petroleum product sold.

**Solid fuel burning device fee**
A $30 fee is charged to the consumer by retailers on sales of wood stoves, coal stoves, fireplaces, including masonry and zero clearance fireplace inserts, and other similar devices which burn solid fuel.

**Syrup tax**
Tax on the volume of syrup 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 tax fee**
Requires tire retailers to collect a $1 fee from the customer for each retail sale of new replacement vehicle tires.

**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 the state.

Items in the following categories are subject to litter tax:
- 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

**Rental car tax**
Paid by the consumer on the rental of a passenger car for a period of less than 30 days in addition to sales tax. The rate varies from 5.9–7.7 percent.

**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.
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.

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. The rate is 12.84 percent of the rent paid for the property.

Oil spill response tax and oil spill administration tax
Tax imposed on the person who owns crude oil or petroleum products at a marine terminal in Washington from a waterborne vessel or barge operating on the navigable waters of Washington.
Beginning July 1, 2015, the tax is extended to owners of crude oil or petroleum products received into the storage tanks of a bulk oil terminal from a tank car (transported by rail).
The oil spill tax has two components:
▪ Oil spill administration tax: four cents per barrel
▪ Oil spill response tax: one-cent per barrel (suspended when account balance exceeds $9 million)

Spirits (hard liquor) taxes
Washington has two spirits taxes: the liter tax and the sales tax.
If you sell spirits, collect the taxes from your customer and remit it to the Department of Revenue on your excise tax return monthly using E-file. If you have a waiver to file a paper return, report the sales on the Spirits Sales Tax Addendum.
“Spirits” means any beverage containing alcohol obtained by distillation, including wines with more than 24 percent alcohol by volume.

Spirit liter tax
A tax on the sales of spirits in the original container and is based on the volume sold.
The tax rate for consumers is $3.7708 per liter.
The tax rate for on-premises retailers such as restaurants, bars, etc., is $2.4408 per liter.

Spirits sales tax
A tax on the selling price of spirits in their original container.
The tax rate for sales to consumers is 20.5 percent.
The tax rate for on-premises retailers such as restaurants, bars, etc., is 13.7 percent.
Retail sales tax doesn’t apply to sales of spirits unopened in the original container, but does apply to sales of spirits by the drink or glass (RCW 82.08.150).

Other special taxes
For more information on other special taxes and fees, visit dor.wa.gov or call 1-800-647-7706.
Tax incentives

General manufacturing

Machinery and equipment sales/use tax exemption
Available to: Manufacturers, processors for hire, manufacturers performing research and development (R&D), and testing operations.
Qualifying activity: Purchase of qualifying machinery and equipment used directly for manufacturing or research.

High unemployment county/Community Empowerment Zones (CEZ) sales/use tax deferral/waiver
Available to: Manufacturers, R&D laboratories, and commercial testing facilities located in high unemployment counties or a CEZ.
Qualifying activity: Certain construction and equipment purchases for new and expanding businesses.

Rural county/CEZ B&O credit for new employees
Available to: Manufacturers, R&D laboratories, and commercial testing facilities located in rural counties or within a CEZ.
Qualifying activity: Increase in-state employment by 15 percent.

Aerospace

Reduced B&O tax rate for aerospace businesses
Available to: Manufacturers and processors for hire of commercial airplanes or component parts of commercial airplanes, non-manufacturers engaged in the business of aerospace product development, certificated FAR repair stations making retail sales, and aerospace tooling manufacturers.
Qualifying activity: Manufacturers and Processors for Hire: Manufacturing, and sales by the manufacturer, of commercial airplanes or component parts of commercial airplanes; or tooling especially designed for use in manufacturing commercial airplanes and component parts of commercial airplanes.
FAR repair stations: Retail sales made by certificated FAR Part 145 repair stations.
Aerospace non-manufacturers: Aerospace product development for others.

B&O credit for preproduction development expenditures
Available to: Manufacturers and processors for hire of commercial airplanes or component parts of commercial airplanes, non-manufacturers engaged in the business of aerospace product development, certificated FAR repair stations making retail sales, and aerospace tooling manufacturers.
Qualifying activity: Expenditures for aerospace preproduction development.

B&O credit for property/leasehold taxes paid on aerospace manufacturing facilities
Available to: Manufacturers and processors for hire of commercial airplanes or component parts of commercial airplanes, non-manufacturers engaged in the business of aerospace product development, certificated FAR repair stations making retail sales, and aerospace tooling manufacturers.
Qualifying activity: Payment of property/leasehold taxes on new buildings, land, the increased value of renovated buildings, and equipment eligible for the machinery and equipment exemption that is used exclusively in manufacturing commercial airplanes or components of such airplanes; or in manufacturing tooling specifically designed for use in manufacturing commercial airplanes or components of such airplanes.
For certificated FAR Part 145 repair stations and aerospace non-manufacturers: Payment of property/leasehold taxes on new buildings, land, the increased value of renovated buildings, and qualifying computer equipment and peripherals used exclusively in aerospace product development or in providing aerospace services.

Sales/use tax exemption for aerospace manufacturers for computer hardware, software, and peripherals
Available to: Manufacturers and processors for hire of commercial airplanes or component parts of commercial airplanes, non-manufacturers engaged in the business of aerospace product development, certificated FAR repair stations making retail sales, and aerospace tooling manufacturers.
**Qualifying activity:** Purchases of computer hardware, software, and computer peripherals, and charges for labor and services for installation of such equipment.

### Biofuel

**Reduced B&O rate for manufacturers of wood biomass fuel**

*Available to:* Wood biomass fuel manufacturers.

*Qualifying activity:* Manufacturing qualifying fuel products.

**Property/leasehold tax exemption for biodiesel/alcohol fuel manufacturers**

*Available to:* Alcohol fuel, biodiesel fuel, biodiesel feedstock, or wood biomass fuel manufacturers.

*Qualifying activity:* Manufacturing qualifying fuel or feedstock.

### Food processing

**B&O tax exemption for manufacturers of fresh fruit & vegetables**

*Available to:* Fresh fruit and vegetable manufacturers.

*Qualifying activity:* Manufacturing fresh fruits or vegetables by canning, preserving, freezing, processing, or dehydrating fresh fruits or vegetables; or selling at wholesale fruits or vegetables manufactured by the seller when sold to purchasers who transport the goods outside Washington for business purposes.

**B&O tax exemption for manufacturers of seafood products**

*Available to:* Seafood product manufacturers.

*Qualifying activity:* Manufacturing seafood products that remain in a raw, raw frozen, or raw salted state at the completion of the manufacturing by that person; and selling at retail or wholesale seafood products manufactured by the seller that remain in a raw, raw frozen, or raw salted state to purchasers who transport the goods outside Washington for business purposes.

**B&O tax deduction for manufacturers of dairy products**

*Available to:* Dairy product manufacturers.

*Qualifying activity:* Manufacturing dairy products; selling at retail or wholesale dairy products manufactured by the seller to purchasers who transport the goods outside Washington for business purposes; and wholesale sales by dairy product manufacturer to a customer who uses such dairy products as an ingredient or component in the manufacturing of another dairy product in Washington.

### Other incentives

**Sales tax remittance on construction of warehouses, grain elevators, and distribution centers**

*Available to:* Wholesalers, retail distribution centers, and third-party warehouse businesses.

*Qualifying activity:* Construction of 200,000 square feet or more warehouse and distribution center, 1 million bushel capacity grain elevators, or purchases of material handling and racking equipment.

**Reduced B&O rate for extracting/manufacturing timber and wood products**

*Available to:* Extractors, manufacturers, and processors for hire of timber products and wood products.

*Qualifying activity:* Extracting, manufacturing, or processing for hire of qualifying products.

**Reduced B&O rate for solar energy system manufacturers and wholesalers**

*Available to:* Manufacturers and processors for hire of solar energy systems and silicon components.

*Qualifying activity:* Manufacturing qualifying products.

**B&O tax credit for workforce training**

*Available to:* All Washington employers.

*Qualifying activity:* Payments to the Employment Training Finance Account through the Customized Employment Training Program.

**B&O tax credit for international service providers**

*Available to:* Persons providing international services, such as computer; data processing; information; legal; accounting and tax preparation; engineering; architectural; business consulting; business management; public relations and advertising; surveying; geological consulting; real estate appraisal; or financial services in designated geographical areas.
**Qualifying activity:** Creating new jobs in these fields in the designated areas.

**High unemployment county sales/use tax deferral/waiver for manufacturing facilities**
*Available to:* Manufacturers, persons conditioning vegetable seeds, research and development and commercial testing for manufacturers in a qualifying county or in a CEZ.

**Qualifying activity:** Certain construction and equipment purchases for new and expanding businesses.

**Sales/use tax exemption for motion picture and video production companies**
*Available to:* Motion picture and video production companies.

**Qualifying activity:** Rental of production equipment and purchase of production services by motion picture and video production companies.

**Commute trip reduction program–B&O/public utility tax credit**
*Available to:* Employers and property managers.

**Qualifying activity:** Employers and property managers who provide commute trip reduction incentives to or on behalf of their own or other employees.

**Main Street tax credit–B&O/public utility tax credit**
*Available to:* All businesses that make qualified contributions.

**Qualifying activity:** Contributions made to approved designated revitalization programs or the Main Street Trust Fund.

**Washington Filmworks contributors B&O tax Credit**
*Available to:* All businesses that make qualified contributions.

**Qualifying activity:** Contributions made to Washington Filmworks (an approved Motion Picture Competitiveness Program).

**For more information**
To learn more about these and other incentives, visit dor.wa.gov, then select Tax Incentive Programs.

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**Personal property tax**

Most people know that property tax applies to real property, such as land and improvements to land. Property tax also applies to personal property used in conducting business, when not exempt by law.

The chief characteristic distinguishing personal property from real property is mobility. Personal property includes machinery, equipment, furniture, and supplies. It doesn’t include business inventories.

**Administration**

County assessors and treasurers administer the property tax in Washington. Assessors value property at 100 percent of its true and fair value and 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 must complete and file a Personal Property Listing Form with the county assessor. Forms are available at your county assessor’s office and at dor.wa.gov. Each Personal Property Listing Form must list all taxable property located in the county that was owned on January 1 of that year. For 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 percent of the tax will be added for each month after the deadline the listing is filed. The maximum penalty is 25 percent of the tax.

**For more information**

A personal property tax fact sheet is available at dor.wa.gov. Specific questions should be directed to your county assessor. Questions about property tax statements should be sent to your county treasurer.
Tax return payment and reporting

Accounting methods

Unless you keep your books on a cash basis, taxes must be paid for all sales made during the reporting period, even if you have not received payment.

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.

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

Due dates

**Monthly filers**
The 25th day of the month following the reporting period

**Quarterly filers**
Last day of the month following the reporting period

**Annual filers**
January 31 of each year

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

Electronic filing (My Account)

Electronic filing through Revenue's My Account is a free service that lets you prepare and file your tax return electronically any time of the day. E-file 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 one of several payment methods
  - Electronic Funds Transfer (EFT), e-check, credit card, or paper check.
- 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 (EFT debit) or your bank to send funds (EFT credit).

E-file is fast, convenient, and secure. Visit dor.wa.gov for more information. If you need help with E-file, call 1-877-345-3353.

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 three ways to report.

- **Online**: Go to our website at dor.wa.gov and login to your My account. If you are not registered, follow the instructions to create an online account.
- **Phone**: Call our 24-hour automated system at 1-800-647-7706. At the greeting enter 111 then enter your UBI/tax registration number and follow the instructions.
- **Mail**: If you receive a paper excise tax return, fill in the No Business activity box. Sign, date the return and include a daytime number. Make a copy for your files and mail the original return in the self-addressed envelope provided. Note: If you are signed up to use E-file, you will not receive a paper return. Follow the instructions above to report no business activity through E-file or by phone.

For more information, call 1-800-647-7706 or your local Revenue office. Please have your UBI/tax registration number available.
Correcting a previously filed return

If you have reported your taxes incorrectly, you can file an amended return or schedule to correct the error. If additional taxes are due and the original return was late, the amount should be remitted along with the returns and any applicable interest and penalties.

If taxes have been overpaid, a refund will be issued or a credit will be applied to your future taxes. The Department of Revenue can only honor refunds for taxes paid dating back four calendar years before the year the refund request is made (WAC 458-20-229).

You may amend your return:

▪ **Online**: Log on to My Account at dor.wa.gov, and click Amend next to the period and year of the previously filed return you need to correct, or from the menu at the left, choose File a return, then Amend a return. Only returns filed electronically may be amended online.

▪ **Secure Message**: Log on to My Account at dor.wa.gov, and click Email and Notices, then Secure Email. Click on Select a topic, then select Amended tax returns.

▪ **Mail**: Make or print a copy of the return you need to correct. At the top, write Amended Return in large letters. Draw a single line through any incorrect information and write the correct information on the side or above using black ink. Recalculate your totals. Attach a cover letter explaining why you are submitting an amended return.

Mail the amended return and cover letter to:

Taxpayer Account Administration
Washington State Department of Revenue
PO Box 47476
Olympia, WA 98504-7476

If you have multiple periods to correct, you can photocopy each return and mark your changes, or send us a spreadsheet, listing each period and the correction to each period. Spreadsheets can be mailed or sent to us electronically by using the Amend Multiple Periods feature in My Account.

Penalties

**If you can’t file or pay on time**

Contact your local Department of Revenue office right away. The penalties on late payments are:

▪ 9 percent after the due date until the last day of the month following the due date.

▪ 19 percent after the last day of the month following the due date.

▪ 29 percent after the last day of the second month following the due date, and anything after.

Filing extensions can be requested and penalties may be waived under limited circumstances.
Audit process

As a registered business you may be selected for an audit. Audits are routine procedures used to determine whether state excise taxes (B&O, sales, public utility, etc.) have been reported and paid correctly. The majority of businesses we audit are chosen at random using statistical methods.

In general, your records will be reviewed to verify proper tax reporting. Where appropriate, you will also receive helpful instructions and information on how to fill out 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 are primarily used for large businesses.

What to expect during an audit
Audits normally cover the four preceding calendar years, plus the current year through the end of the last calendar quarter. All taxes, deductions, and exemptions reported on your excise tax return will be reviewed.

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

1. Gross Income: verification of 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 or use tax paid on capital assets, consumable supplies, or articles manufactured for your own use.

Recordkeeping requirements
To minimize inconvenience and the time it takes to complete an audit, you will be asked to have records available for the audit period for your meeting with the auditor, these include:

▪ State excise tax return and work papers
▪ Federal income tax return for the business
▪ 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 (accounts payable, receipts)
▪ Depreciation schedules listing all assets acquired or disposed of during the audit period along with purchase or sales invoices for those assets
▪ Reseller permits for any wholesale sales
▪ Supporting documentation for all deductions and exemptions

You have the right to appeal when you disagree with an assessment issued by the Department of Revenue.

Taxpayers who disagree with an assessment may ask for a supervisory 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 supervisory level, you can file a petition for review with the Department of Revenue’s Appeals Division.
Appeals process

You must file an appeal before the due date or extension date of the assessment.

**After 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 2015, you have until December 31, 2019, to petition for a refund.

Appeals must be mailed to:
- Appeals Division
- Washington State Department of Revenue
- PO Box 47460
- Olympia, Washington 98504-7460

For more information
Visit dor.wa.gov/appeals

**WAC 458-20-100** contains a full discussion of the administrative appeals process. For a copy of the rule, visit dor.wa.gov or call 1-800-647-7706.

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Services and resources

Our website, dor.wa.gov, offers a wide variety of information and resources, including:

- **Electronic filing (My Account):** File and pay taxes online.
- **Business information update:** You can notify us online if your business has moved, closed, or changed activities.
- **Tax Rate Lookup Tool (GIS):** Find the correct code and tax rate for specific locations.
- **Business Records Database:** 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/TRA number, and owner type. Reseller permit information includes the permit number, the effective date and expiration date. This information is available for non-commercial purposes only.
- **Publications and forms:** Find our tax guides, fact sheets, reports, news releases, and forms online.
- **Tutorial videos:** Access free videos with answers, resources, and step-by-step tax reporting help.
- **Ruling request:** Request a tax ruling binding on you and the Department of Revenue on a specific tax question.
- **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.
- **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.
Contacts for specific taxes and programs

Additional contact information available at dor.wa.gov. Click Contact us, then Revenue telephone directory.

**Brokered natural gas tax**
Taxpayer Account Administration Division
(360) 902-7151

**Business licensing and renewal**
Business Licensing Service
bls.dor.wa.gov
(360) 902-7126

**Cigarette tax**
Special Programs Division
(360) 534-1503

**Corporate withdrawals or dissolutions**
Audit Division
(360) 704-5704

**Electronic filing (My Account)**
dor.wa.gov
1-877-345-3353

**Electronic funds transfer (EFT) program**
Taxpayer Account Administration Division
(360) 902-7170

**Enhanced food/fish tax**
Taxpayer Account Administration Division
(360) 902-7110

**Estate tax/escheats**
Special Programs Division
(360) 534-1503

**Excise tax status letters**
Taxpayer Account Administration Division
dor.wa.gov, click Doing Business, then My Account
(360) 902-7138

**Excise tax refunds**
Taxpayer Account Administration Division
(360) 902-7151

**Forest excise tax**
Special Programs Division
1-800-548-8829

**Hotel/motel special excise tax**
Taxpayer Account Administration Division
(360) 902-7164

**Leasehold excise tax**
Special Programs Division
(360) 534-1503

**Oil spill response and administration tax**
Taxpayer Account Administration Division
(360) 902-7027

**Property tax (general information)**
Property Tax Division
(360) 534-1400
For information regarding a specific property tax assessment, please contact your county assessor.

**Real estate excise tax refunds**
Special Programs Division
(360) 534-1503
For information on the real estate excise tax, please contact the county treasurer’s office where the property is located.

**Retainage fees**
Audit Division
(360) 704-5650

**Rule hearings**
Interpretations & Technical Advice Division
(360) 534-1580

**Sales tax deferrals**
Special Programs
(360) 534-1503

**Tax appeal questions**
Appeals Division
(360) 534-1335

**Unclaimed property**
Special Programs Division
1-800-435-2429
claimyourcash.org

**Voluntary disclosure**
Audit Division
(360) 704-5649
Other agencies to contact

**Labor and Industries**
Industrial insurance (worker's compensation)
(360) 902-4817
www.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 those who want it can complete an application for employer coverage. To apply or for more information, contact the Business Licensing Service at 1-800-451-7985 or BLS@dor.wa.gov

**Employment Security**
Unemployment insurance
Regulatory questions:
1-855-829-9243
esd.wa.gov

If you have employees, you must apply for unemployment insurance coverage with the Washington State Employment Security Department. To apply or for more information, contact the Business Licensing Service at 1-800-451-7985 or BLS@dor.wa.gov

**Secretary of State**
Corporations Division
(360) 725-0377
secstate.wa.gov/corps
corps@sos.wa.gov

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 trade marks, as well as trade names for corporations and limited partnerships.

**City and county taxing offices**
Washington State Counties
www.mrsc.org/byndmrsc/counties.aspx

**Internal Revenue Service**
Federal Employer Identification Number (FEIN)
1-800-829-1040
1-800-829-4933
irs.gov

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

**Washington cities and towns**
bls.dor.wa.gov/citycounty.aspx

If your city or county has business taxes and you are located within the city limits, you will need to register with the city taxing authority. Businesses located outside city limits should register with the county taxing authority.

The Business Licensing Service processes license applications for many cities and provide contact information for counties, cities and towns that they don’t process applications for at this time.

**County assessors**
dor.wa.gov/content/findtaxesandrates/
propertytax/links.aspx

Also, remember to contact your county assessor as soon as your business opens. Businesses are required to report personal property - assets used in the operation of a business - to the assessor. Personal property includes furniture, office equipment, machines, and supplies used in the course of doing business.

See Personal Property Tax on page 17 for more information.

**Washington BusinessHub**
(360) 725-4000
business.wa.gov

Find information and services from multiple agencies to help you start, register, operate, and grow your business. Washington BusinessHub is continually updated and improved to make it easier for you to handle tasks such as applying for permits, getting and renewing licenses, paying taxes and more.

**Access Washington**: access.wa.gov
Appendices

A Combined excise tax return.......................... 27-28
B Multiple activities tax credit .......................... 29
C Sample reseller permit............................... 32
D Confidential tax information authorization ............ 33-34
E Tax inquiry statement .................................. 35
F Buyers’ retail sales tax certificate ...................... 36-41
G Common business activities table ................. 42-45
## Multi-Purpose Combined Excise Tax Return

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

### Use Black Ink & Return Original Form

This Return is Effective August 2015, Forward

Address Changes?
- Business Location
- Mailing Address
- Business Closed?
- Date Closed ___/___/___
- 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

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Tax Classification Code</th>
<th>Column 1 Gross Amount</th>
<th>Column 2 Deductions Totals from Pg. 3 &amp; 4</th>
<th>Column 3 Taxable Amount</th>
<th>Column 4 Rate</th>
<th>Column 5 Tax Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Extracting, Extracting for Hire</td>
<td>16</td>
<td></td>
<td></td>
<td>.00464</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Slaughter, Break Proc, Parish Must-Wholesale, Mtg Wheat into Flour, Soybeans &amp; Canola Proc</td>
<td>30</td>
<td></td>
<td></td>
<td>.00138</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Travel Agent Com/Tour Operators, Intl Charter Freight Brokers, Shipyarding, Assisted Living Facilities</td>
<td>28</td>
<td></td>
<td></td>
<td>.00276</td>
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</tr>
<tr>
<td>4</td>
<td>Insurance Producers, Title Insurance Agents, Surplus Line Broker Commissions, Child Care</td>
<td>14</td>
<td></td>
<td></td>
<td>.00464</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Prescription Drug Warehousing, Mtg Wood Biomass Fuel, or Split/Proc Dried Peas</td>
<td>21</td>
<td></td>
<td></td>
<td>.00138</td>
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</tr>
<tr>
<td>6</td>
<td>Processing for Hire; Printing and Publishing</td>
<td>10</td>
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<tr>
<td>7</td>
<td>Manufacturing</td>
<td>07</td>
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<td>.00464</td>
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<tr>
<td>8</td>
<td>Royalties</td>
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<td></td>
<td>.015</td>
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<tr>
<td>9</td>
<td>Wholesaling</td>
<td>03</td>
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</tr>
<tr>
<td>11</td>
<td>Public or Nonprofit Hospitals, Qualified Food Co-ops</td>
<td>55</td>
<td></td>
<td></td>
<td>.015</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Cleanup of Radioactive Waste for US Gov.</td>
<td>83</td>
<td></td>
<td></td>
<td>.00471</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Service &amp; Other Activities and/or Gambling Contests of Chance (less than $50,000 a year)</td>
<td>04</td>
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<td>.015</td>
<td></td>
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<tr>
<td>14</td>
<td>Gambling Contests of Chance ($50,000 a year or greater)</td>
<td>192</td>
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<tr>
<td>15</td>
<td>For Profit Hospitals; Scientific R&amp;D</td>
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<td>.00464</td>
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<tr>
<td>16</td>
<td>Retailing of Interstate Transportation Equip</td>
<td>19</td>
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<td>.00471</td>
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<tr>
<td>17</td>
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<td>02</td>
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</table>

**GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME**

### II. STATE SALES AND USE TAX

#### II. TOTAL STATE SALES & USE TAX

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Item</th>
<th>VII TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>28</td>
<td>Total All Tax Due from page 1</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Total All Tax Due from page 2</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Total All Addendums (example: Rental Car Addendum)</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Subtotal (add lines 28-30)</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Credit (from page 2, section V.I, total credit)</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Subtotal (subtract line 32 from line 31)</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Add Penalty, if applicable * Minimum $5.00</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL AMOUNT OWED (add lines 33 - 34)**

Please make check or money order payable to the Washington State Department of Revenue. Include your tax registration number on your check.

---

**Notes:**
- 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.

---

Please see Additional Information, pg 2.
### IV LODGING TAXES

#### TRANSIENT RENTAL INCOME INFORMATION

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Location Code</th>
<th>Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>35</td>
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<td>36</td>
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<td>37</td>
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</tr>
<tr>
<td>38</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Enter location code and income only*

#### TOURISM PROMOTION AREA LODGING CHARGE

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Location Code</th>
<th>Number of Unit/Days</th>
<th>Unit/Day Rate Charged</th>
<th>Total Charges Due</th>
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<tbody>
<tr>
<td>39</td>
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<td></td>
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<tr>
<td>40</td>
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</tr>
<tr>
<td>41</td>
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</tr>
<tr>
<td>42</td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

#### TOTAL TOURISM PROMOTION AREA LODGING CHARGE

### V OTHER TAXES

#### CONVENTION AND TRADE CENTER TAX

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Location Code</th>
<th>Taxable Amount</th>
<th>Rate</th>
<th>Tax Due</th>
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</thead>
<tbody>
<tr>
<td>43</td>
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</tr>
<tr>
<td>44</td>
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<tr>
<td>45</td>
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#### SPECIAL HOTEL/MOTEL TAX

<table>
<thead>
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<th>Line No.</th>
<th>Location Code</th>
<th>Taxable Amount</th>
<th>Rate</th>
<th>Tax Due</th>
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<tbody>
<tr>
<td>46</td>
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<td>47</td>
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<td>48</td>
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#### TOTAL CONVENTION & TRADE CENTER TAX

#### TOTAL SPECIAL HOTEL/MOTEL TAX

### VI CREDITS

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Credit Classification</th>
<th>Credit I.D.</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>61</td>
<td>Multiple Activities Tax Credit (attach Schedule C)</td>
<td>800</td>
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<tr>
<td>62</td>
<td>International Services Credit</td>
<td>855</td>
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<tr>
<td>63</td>
<td>Small Business B&amp;O Tax Credit (go to dor.wa.gov)</td>
<td>815</td>
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<tr>
<td>64</td>
<td>Renewable Energy System Cost Recovery Credit</td>
<td>925</td>
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<tr>
<td>65</td>
<td>Bad Debt Tax Credit (attach Schedule B)</td>
<td>801</td>
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<tr>
<td>66</td>
<td>Hazardous Substance</td>
<td>805</td>
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<tr>
<td>67</td>
<td>Public Utility Tax Credit for Billing Discounts/Qualified Contributions to a Low Income Home Energy Assistance Fund</td>
<td>880</td>
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<tr>
<td>68</td>
<td>Tobacco Products Tax Credit</td>
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<tr>
<td>69</td>
<td>B&amp;O Credit for Syrup Tax Paid</td>
<td>945</td>
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<tr>
<td>70</td>
<td>Destination Sourcing Tax Credit</td>
<td>602</td>
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<tr>
<td>71</td>
<td>Other Credits (attach appropriate documents)</td>
<td>810</td>
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#### TOTAL CREDIT (transfer to page 1, line 32)
Multi-Purpose Deduction Detail

If completing, fill out name, tax registration number and attach to your Combined Excise Tax Return.

<table>
<thead>
<tr>
<th>Line 1 - Extracting, Extracting for Hire</th>
<th>I.D.</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Bad Debts</td>
<td>1601</td>
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<tr>
<td>Cash &amp; Trade Discounts</td>
<td>1602</td>
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<tr>
<td>Other (Explain):</td>
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<tr>
<td>TOTAL</td>
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<table>
<thead>
<tr>
<th>Line 2 - Slaughter, Break Processing…</th>
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<th>Amount</th>
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</thead>
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<td>Bad Debts</td>
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<tr>
<td>Cash &amp; Trade Discounts</td>
<td>3002</td>
<td></td>
</tr>
<tr>
<td>Other (Explain):</td>
<td>3099</td>
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</tr>
<tr>
<td>TOTAL</td>
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</table>

<table>
<thead>
<tr>
<th>Line 3 – Travel Agent Com; Intl Charter…</th>
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<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Bad Debts</td>
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<tr>
<td>Cash &amp; Trade Discounts</td>
<td>2802</td>
<td></td>
</tr>
<tr>
<td>Other (Explain):</td>
<td>2899</td>
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<tr>
<td>TOTAL</td>
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<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 4 - Insurance Producers; Title…</th>
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<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Bad Debts</td>
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<tr>
<td>Other (Explain):</td>
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</tr>
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<td>TOTAL</td>
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<table>
<thead>
<tr>
<th>Line 5 – Prescription Drug Warehousing…</th>
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<th>Amount</th>
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</thead>
<tbody>
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<tr>
<td>Cash &amp; Trade Discounts</td>
<td>2102</td>
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</tr>
<tr>
<td>Freight on Out-of-State Deliveries</td>
<td>2103</td>
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</tr>
<tr>
<td>Interstate &amp; Foreign Sales (Use for Prescription Drug Warehousing Only.)</td>
<td>2104</td>
<td></td>
</tr>
<tr>
<td>Advances Reimbursements; Rtrns &amp; Allowances</td>
<td>2107</td>
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</tr>
<tr>
<td>Other (Explain):</td>
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<table>
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<tr>
<th>Line 6 – Processing for Hire; Printing and…</th>
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<tr>
<td>Cash &amp; Trade Discounts</td>
<td>1002</td>
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<tr>
<td>Freight on Out-of-State Deliveries</td>
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</tr>
<tr>
<td>Advances Reimbursements; Rtrns &amp; Allowances</td>
<td>1007</td>
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<tr>
<td>Other (Explain):</td>
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<table>
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<tbody>
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</tr>
<tr>
<td>Cash &amp; Trade Discounts</td>
<td>0702</td>
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</tr>
<tr>
<td>Freight on Out-of-State Deliveries</td>
<td>0703</td>
<td></td>
</tr>
<tr>
<td>Advances Reimbursements; Rtrns &amp; Allowances</td>
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<tr>
<td>Other (Explain):</td>
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<tr>
<td>TOTAL</td>
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</table>

<table>
<thead>
<tr>
<th>Line 8 – Royalties</th>
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<th>Amount</th>
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</thead>
<tbody>
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</tr>
<tr>
<td>Cash &amp; Trade Discounts</td>
<td>8002</td>
<td></td>
</tr>
<tr>
<td>Advances Reimbursements; Rtrns &amp; Allowances</td>
<td>8007</td>
<td></td>
</tr>
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<td>Other (Explain):</td>
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<tr>
<td>TOTAL</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 9 – Wholesaling</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bad Debts</td>
<td>0301</td>
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</tr>
<tr>
<td>Cash &amp; Trade Discounts</td>
<td>0302</td>
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<tr>
<td>Interstate &amp; Foreign Sales</td>
<td>0304</td>
<td></td>
</tr>
<tr>
<td>Motor Vehicle Fuel Tax</td>
<td>0305</td>
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</tr>
<tr>
<td>Casual Sales; Accommodation Sales</td>
<td>0306</td>
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</tr>
<tr>
<td>Advances Reimbursements; Rtrns &amp; Allowances</td>
<td>0307</td>
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</tr>
<tr>
<td>No Local Activity</td>
<td>0308</td>
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<tr>
<td>Other (Explain):</td>
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<td>TOTAL</td>
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</table>

<table>
<thead>
<tr>
<th>Line 10 – Warehousing; Radio &amp; TV…</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
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<tr>
<td>Bad Debts</td>
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<tr>
<td>Cash &amp; Trade Discounts</td>
<td>1102</td>
<td></td>
</tr>
<tr>
<td>Interstate &amp; Foreign Sales</td>
<td>1104</td>
<td></td>
</tr>
<tr>
<td>Advances Reimbursements; Rtrns &amp; Allowances</td>
<td>1107</td>
<td></td>
</tr>
<tr>
<td>Radio/TV Advertising</td>
<td>1109</td>
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</tr>
<tr>
<td>Other (Explain):</td>
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</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 11 – Public or Nonprofit Hospitals; Qualified Food Co-ops</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bad Debts</td>
<td>5501</td>
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<tr>
<td>Cash &amp; Trade Discounts</td>
<td>5502</td>
<td></td>
</tr>
<tr>
<td>Advances Reimbursements; Rtrns &amp; Allowances</td>
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<td></td>
</tr>
<tr>
<td>Other (Explain):</td>
<td>5599</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Name ___________________________________________ Tax Registration No. _______________________

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

<table>
<thead>
<tr>
<th>Line 12 – Cleanup of Radioactive Waste...</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Cash &amp; Trade Discounts</td>
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<tr>
<td>Interstate &amp; Foreign Sales</td>
<td>8304</td>
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<tr>
<td>Advances Reimbursements; Rtms &amp; Allowances</td>
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<td>Other (Explain):</td>
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<tr>
<td>TOTAL</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 13 – Service &amp; Other Activities and/or Gambling Contests of Chance (less than $50,000 a year)</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bad Debts</td>
<td>0401</td>
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</tr>
<tr>
<td>Cash &amp; Trade Discounts</td>
<td>0402</td>
<td></td>
</tr>
<tr>
<td>Apportionment (Interstate &amp; Foreign Sales)</td>
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<tr>
<td>Advances Reimbursements; Rtms &amp; Allowances</td>
<td>0407</td>
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</tr>
<tr>
<td>Gambling, Prizes, &amp; Cash Pay-Outs</td>
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<td></td>
</tr>
<tr>
<td>Qualified Initiation Fees, Dues; Contributions Received</td>
<td>0411</td>
<td></td>
</tr>
<tr>
<td>Interest on Certain Invest/Loan Obligations</td>
<td>0412</td>
<td></td>
</tr>
<tr>
<td>Artistic/Cultural Activities</td>
<td>0416</td>
<td></td>
</tr>
<tr>
<td>Qualifying Blood Banks</td>
<td>0448</td>
<td></td>
</tr>
<tr>
<td>Other (Explain):</td>
<td>0499</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 14 – Gambling Contests of Chance ($50,000 a year or greater)</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gambling, Prizes, &amp; Cash Pay-Outs</td>
<td>19210</td>
<td></td>
</tr>
<tr>
<td>Other (Explain):</td>
<td>19299</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 15 – For Profit Hospitals; Scientific R&amp;D</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bad Debts</td>
<td>13501</td>
<td></td>
</tr>
<tr>
<td>Cash &amp; Trade Discounts</td>
<td>13502</td>
<td></td>
</tr>
<tr>
<td>Apportionment (Interstate &amp; Foreign Sales)</td>
<td>13504</td>
<td></td>
</tr>
<tr>
<td>Advances Reimbursements; Rtms &amp; Allowances</td>
<td>13507</td>
<td></td>
</tr>
<tr>
<td>Qualified Initiation Fees, Dues; Contributions Received</td>
<td>13511</td>
<td></td>
</tr>
<tr>
<td>Artistic/Cultural Activities</td>
<td>13516</td>
<td></td>
</tr>
<tr>
<td>Other (Explain):</td>
<td>13599</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 16 - Retailing of Interstate Transport...</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bad Debts</td>
<td>1901</td>
<td></td>
</tr>
<tr>
<td>Cash &amp; Trade Discounts</td>
<td>1902</td>
<td></td>
</tr>
<tr>
<td>Interstate &amp; Foreign Sales</td>
<td>1904</td>
<td></td>
</tr>
<tr>
<td>Advances Reimbursements; Rtms &amp; Allowances</td>
<td>1907</td>
<td></td>
</tr>
<tr>
<td>Consignment Sales</td>
<td>1915</td>
<td></td>
</tr>
<tr>
<td>Other (Explain):</td>
<td>1999</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 17 – Retailing (B&amp;O)</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bad Debts</td>
<td>0201</td>
<td></td>
</tr>
<tr>
<td>Cash &amp; Trade Discounts</td>
<td>0202</td>
<td></td>
</tr>
<tr>
<td>Interstate &amp; Foreign Sales</td>
<td>0204</td>
<td></td>
</tr>
<tr>
<td>Motor Vehicle Fuel Tax</td>
<td>0205</td>
<td></td>
</tr>
<tr>
<td>Advances Reimbursements; Rtms &amp; Allowances</td>
<td>0207</td>
<td></td>
</tr>
<tr>
<td>No Local Activity</td>
<td>0208</td>
<td></td>
</tr>
<tr>
<td>Casual Sales; Accommodation Sales</td>
<td>0213</td>
<td></td>
</tr>
<tr>
<td>Tax in Gross</td>
<td>0214</td>
<td></td>
</tr>
<tr>
<td>Consignment Sales</td>
<td>0215</td>
<td></td>
</tr>
<tr>
<td>Artistic/Cultural Activities</td>
<td>0216</td>
<td></td>
</tr>
<tr>
<td>Presc. Drugs Sold by Pub. Oper/Nonprofit Hospitals</td>
<td>0217</td>
<td></td>
</tr>
<tr>
<td>Other (Explain):</td>
<td>0299</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 18 – Retail Sales Tax</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bad Debts</td>
<td>0101</td>
<td></td>
</tr>
<tr>
<td>Cash &amp; Trade Discounts</td>
<td>0102</td>
<td></td>
</tr>
<tr>
<td>Interstate &amp; Foreign Sales</td>
<td>0104</td>
<td></td>
</tr>
<tr>
<td>Tax in Gross</td>
<td>0114</td>
<td></td>
</tr>
<tr>
<td>Sales to U.S. Government</td>
<td>0118</td>
<td></td>
</tr>
<tr>
<td>Motor Vehicle Fuel Sales</td>
<td>0119</td>
<td></td>
</tr>
<tr>
<td>Prescription Drugs/Hearing Aids/Lenses/etc</td>
<td>0121</td>
<td></td>
</tr>
<tr>
<td>Exempt Food Sales</td>
<td>0122</td>
<td></td>
</tr>
<tr>
<td>Qualified Nonresident Sales</td>
<td>0123</td>
<td></td>
</tr>
<tr>
<td>Trade-in Allowance</td>
<td>0124</td>
<td></td>
</tr>
<tr>
<td>Newspapers</td>
<td>0125</td>
<td></td>
</tr>
<tr>
<td>Sales to Indians with Delivery on the Reservation</td>
<td>0128</td>
<td></td>
</tr>
<tr>
<td>Sales of Feed to Fish Farmers</td>
<td>0129</td>
<td></td>
</tr>
<tr>
<td>Taxable Amount for Tax Paid at Source</td>
<td>0130</td>
<td></td>
</tr>
<tr>
<td>Returns &amp; Allowances</td>
<td>0131</td>
<td></td>
</tr>
<tr>
<td>Sales to Nonprofit Organizations of Artistic/Cultural Art Objects for Displays</td>
<td>0132</td>
<td></td>
</tr>
<tr>
<td>Ride-Sharing Vans</td>
<td>0134</td>
<td></td>
</tr>
<tr>
<td>Purebred Livestock for Breeding</td>
<td>0135</td>
<td></td>
</tr>
<tr>
<td>Tax Deferral/Investment Certificate No.</td>
<td>0136</td>
<td></td>
</tr>
<tr>
<td>Sale of Manufacturing Mach/Equip; Install Labor</td>
<td>0136</td>
<td></td>
</tr>
<tr>
<td>Retail Sales Tax Exempt Purchases by Farmers</td>
<td>0159</td>
<td></td>
</tr>
<tr>
<td>Direct Pay Permits</td>
<td>0170</td>
<td></td>
</tr>
<tr>
<td>Retail Sales Tax Reported on SER</td>
<td>0179</td>
<td></td>
</tr>
<tr>
<td>Other (Explain):</td>
<td>0199</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 50 - Refuse Collection</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bad Debts</td>
<td>6401</td>
<td></td>
</tr>
<tr>
<td>Sales to U.S. Government</td>
<td>6416</td>
<td></td>
</tr>
<tr>
<td>Sales to Other Refuse/Solid Waste Collectors</td>
<td>6445</td>
<td></td>
</tr>
<tr>
<td>Other (Explain):</td>
<td>6499</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 51 - Petroleum Tax</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Petroleum Products Exported Out of State</td>
<td>5746</td>
<td></td>
</tr>
<tr>
<td>Other (Explain):</td>
<td>5799</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line 52 - Hazardous Substance</th>
<th>I.D.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other (Explain):</td>
<td>6599</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## State of Washington
### Multiple Activities Tax Credit
#### Schedule C

**NAME**

**REG NO.**

**FIRM NAME**

**ATTACHED TO:**

**Period**

**EXCISE TAX RETURN**

### INSTRUCTIONS FOR PART I

Use Part 1 **ONLY** if you have paid taxes to other states with respect to activities also taxable in Washington.

1. Find the Activity (A through E) which applies to your business (more than one activity may apply).
2. Enter in Column 1 the taxable amount pertaining to that activity as reported on the Combined Excise Tax Return.
3. Enter in Column 2 the amount of Washington B & O Tax due on the amount in Column 1.
4. Enter in Column 3 the amount of gross receipts tax paid to other states under the appropriate heading.
5. Enter in Column 4 the lesser of the amounts entered in Columns 2 and 3.
6. Add all amounts in Column 4 and enter in the Subtotal Box.

### PART 1 - EXTERNAL CREDITS “Taxes Paid To Other States”

<table>
<thead>
<tr>
<th>Activity Which Results in a Tax Credit</th>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Sales in Washington of products extracted outside of Washington</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Sales in Washington of products manufactured outside of Washington</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Washington manufactured products extracted outside of Washington</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Washington extracted products sold outside of Washington</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E. Washington manufactured products sold outside of Washington</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### INSTRUCTIONS FOR PART II

Use Part II **ONLY** if you have reported taxable amounts under two or more Washington B & O tax classifications.

Make no entries in the shaded boxes.

1. Find the Activity (F, G or H) which applies to your business (more than one activity may apply).
2. Enter in Column 1 the taxable amount pertaining to this activity.
3. Enter in Column 2 the B & O Tax applicable to this activity under the appropriate heading(s). (Use the appropriate tax rates for your activities as shown on the Combined Excise Tax Return, Column 5).
4. For Activity F enter in Column 3 the tax amount listed under Extracting.
5. For Activity G combine the amounts entered under wholesaling and retailing and enter the result in Column 3.
6. For Activity H combine the amounts entered under wholesaling and retailing. Enter in Column 3 the lesser of the manufacturing or the combined wholesaling and retailing amount.
7. Add all amounts in Column 3 and enter in Subtotal Box.

### PART II - INTERNAL CREDITS “Taxes Paid To Washington State”

<table>
<thead>
<tr>
<th>Activity Which Results in a Tax Credit</th>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>F. Washington extracted products manufactured in Washington</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G. Washington extracted products sold in Washington</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H. Washington manufactured products sold in Washington</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Enter the total credits from Part I and Part II in this box and transfer the amount to the Multiple Activities Tax Credit line on the Combined Excise Tax Return

For tax assistance visit dor.wa.gov or call 1-800-647-7706. To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may use the Washington Relay Service by calling 711.
RESELLER PERMIT
Washington State Department of Revenue
PO Box 47476 • Olympia, WA 98504-7476 • 1-800-647-7706

Business Activities:

This permit can be used to purchase:
• Merchandise and inventory for resale without intervening use
• Ingredients, components, or chemicals used in processing new articles of tangible personal property produced for sale
• Feed, seed, seedlings, fertilizer, and spray materials by a farmer
• Materials and contract labor for retail/wholesale construction
• Items for dual purposes (see Purchases 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.
CONFIDENTIAL TAX INFORMATION AUTHORIZATION

Attention: [ ] Fax: [ ]

Tax information is confidential and cannot be shared with anyone without the business/employer’s express permission. By completing this form, you are authorizing the agency to share your confidential tax information with the person(s) you name below. This is not a Power of Attorney form; it does not authorize parties to represent you by speaking on your behalf. Please fill in all parts of this form, carefully describing the specific information you want the agency to share and the periods covered by this authorization. This request may cover all confidential tax information or it may be limited to certain information and/or periods of time. Please read instructions on Page 2.

NOTE: This form will remain in effect until cancelled or replaced. Please refer to the Instructions on Page 2, Part 4.

1. EFFECTIVE DATE OF THIS AUTHORIZATION:

2. Enter UBI Number:

3. Name of business/employer giving the selected agency authorization to share confidential tax information.

   Business/employer name(s) and mailing address:
   Telephone:
   Fax:
   E-mail: (optional)
   FEIN No: (optional)
   Check if new: Address Phone No.

4. Person, company, or firm with whom your confidential information can be shared.

   Name and mailing address:
   UBI/TIN/EIN:
   Telephone:
   Fax:
   E-mail: (optional)
   Check if:
   New and cancels any current Authorization
   Adds an additional person or company to current Authorization on file

   Note: This does not change the official mailing address for sending information to the business/employer.

5. Information to be shared (please describe or state “All”)

6. Year(s) or filing period(s) (be specific or state “All”)

7. Signature of person giving authorization (see instruction)

   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.

   x Print Name Title (if applicable) Please Print
   x Signature
   x Dated City and State in Which Signed

8. Make a copy of this form for your files. Fax or mail original form to each agency as needed.
Instructions for Completing the Confidential Tax Information Authorization

The Confidential Tax Information Authorization form (Authorization) grants the Department of Revenue (DOR) and Department of Labor and Industries (L&I) permission to disclose to any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential tax information for the specified type and for the year(s) or period(s) you list on the form. **Note:** This is not a Power of Attorney form; it does not authorize parties to represent you by speaking on your behalf. Please read the instructions that follow.

**PLEASE PRINT OR TYPE**

If you were asked to send this document to a specific department employee enter the person’s name on the **Attention** line at the top of the document along with his or her fax number. Otherwise, see instructions Part 8. A copy needs to be sent to each agency as needed.

**Part 1**

Enter the date you want this authorization to begin. Normally this will be the current date.

**Part 2**

Enter UBI number.

**Part 3**

Provide complete information about the person that is granting authorization for disclosure of their confidential tax information. This must include the following information or the Authorization cannot be processed:

- Legal name of the person (eg. Owner name/partnership name/corporate name/limited liability company (LLC) name etc).
- Mailing address of the person.
- Contact telephone number for the person (including fax number, e-mail address, and FEIN if available).
- Indicate if either the address or telephone number are new to the account.

**Part 4**

Provide complete information regarding the person or company to whom the information is to be disclosed. This must include the following information or the Authorization cannot be processed:

- Name of the person, company, or firm to whom the information can be released.
- Full mailing address of the person, company, or firm.
- Contact telephone number of the person, company, or firm (including fax number and e-mail address if available).
- Check the applicable box * indicating whether this Authorization is new or replaces current Authorization(s) on file, or adds an additional person or company to the current Authorization on file.
  (*Checking the new box will cancel previous Authorization on file).

**Note:** This does not change the official mailing address for sending information to employer.

**To only cancel an existing Authorization on your account:** Complete Parts 1, 2, 3, 4 and 7. In Part 4 write “Cancel Previous Authorizations” in the name and address box.

**Part 5**

Indicate the information to be released to the person or company. You can choose to be very specific, limiting the information to be disclosed, or you can indicate “All” to indicate no limitations to the information to be disclosed.

**Part 6**

Indicate the year(s) or filing period(s) for the information that you wish to be disclosed to the person or company, or state “All” to indicate that there are no limitations.

**Part 7**

To complete this section, you must be an authorized signer. Authorized signers are generally the business owner, a partner, corporate officer, or LLC member listed in Washington State records. If you cannot be verified by the Agency as an authorized signer, it is your responsibility to provide supporting documentation that indicates you are authorized to give the Agency this permission (e.g. corporate minutes, annual report, letter of delegation, job description, certain in-person contact, guardian, executor, receiver, administrator, etc.). If your documentation cannot be verified, your request will not be allowed and you will be notified by the Agency.

**Part 8**

Keep a copy of this completed form for your files. Unless instructed otherwise, send a copy of this form to each agency as needed, using the fax numbers or addresses on the front of this form.
DEPARTMENT OF REVENUE
TAX INQUIRY STATEMENT

You may use this form as a guide to request a written response to your tax inquiry. You may leave this form with a Department of Revenue employee or mail your question to the address below.

Date: ___________________________ Year: ________________

1. My name is: ____________________________________________
   Business Name: __________________________________________
   Street Address: __________________________________________
   City: ______________________ State: __________ Zip Code: __________
   Phone: (____)________________________ Tax Registration/UBI No.: __________________
   Email Address: __________________________________________

2. My question is (give detailed information about your request. If more space is needed, please attach additional sheets to this form).

________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Taxpayer Services
PO Box 47478
Olympia, WA 98504-7478
Fax: (360) 705-6655

You can expect a reply within 10 working days if the taxpayer in question is identified.

For tax assistance or to request this document in an alternate format, visit http://dor.wa.gov or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.
BUYERS’ RETAIL SALES TAX EXEMPTION CERTIFICATE

Not to be used to make purchases for resale

Type of Certificate
☐ Single Use Certificate
☐ Blanket Certificate

A Single use certificate must be used each time an exempt item is purchased.
Blanket certificates are valid for as long as the buyer and seller have a recurring business relationship. A “recurring business relationship” means at least one sales transaction within a period of twelve months. (RCW 82.08.050(7)(c)).

<table>
<thead>
<tr>
<th>Vendor/Seller</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street Address</td>
<td>City</td>
</tr>
</tbody>
</table>

I, the undersigned buyer, certify I am making an exempt purchase for the following reason: (Enter information and/or check applicable box(es))

1. Nonresident:
   Place of residence:
   Type of proof of residence accepted (driver's license, fishing license, etc) __________________________, including any identification numbers __________________________, and expiration date __________________________:
   a. ☐ Tangible personal property other than motor vehicles for use outside Washington by a resident of a state, possession, or province of Canada, with a sales tax rate of less than three percent.
   b. ☐ Watercraft (Include make, model and serial number of vessel):

   ☐ Registered or documented with the US Coast Guard or state of principal use and will leave Washington waters within 45 days;
or
   ☐ Buyer is a resident of a foreign country. Purchase is for use outside Washington and will leave Washington waters within 45 days.

   Seller’s Signature: __________________________

2. Electric Vehicles:
   a. ☐ Batteries for electric vehicles or the purchase of labor and services rendered in respect to installing, repairing, altering, or improving electric battery batteries.
   b. ☐ Tangible personal property that will become a component of electric vehicle infrastructure or the purchase of or charge made for labor and services rendered in respect to installing, constructing, repairing, or improving electric vehicle infrastructure.

3. Intrastate Air Transport:
   ☐ Airplanes for use in providing intrastate air transportation by a commuter air carrier and the sale of repair and related services for these airplanes.

4. Interstate or Foreign Commerce or Commercial Deep Sea Fishing Business:
   a. ☐ Motor vehicles, trailers and component parts thereof used to transport persons or property for hire in interstate or foreign commerce.
   b. ☐ Airplanes, locomotives, railroad cars or watercraft and component parts thereof used in transporting persons or property for hire.
   c. ☐ Labor and services rendered to construct, repair, clean, alter or improve for hire carrier property.
   d. ☐ Items for use connected with private or common carriers engaged in air, rail or water in interstate or foreign commerce. (Note: Items consumed in the state are subject to use tax.)
   e. ☐ Fuel to be consumed outside of Washington by a vessel primarily engaged in foreign commerce. Vessel Name: __________________________
   Type of Fuel: __________________________ Quantity: __________________________
   f. ☐ Watercraft, component parts, labor and services, and/or diesel fuel used in a qualifying commercial deep sea fishing operation. Registered Vessel Name: __________________________ Vessel Number: __________________________
   g. ☐ Purchases of liquefied natural gas (LNG) by private or common waterborne carriers in interstate or foreign commerce. The exemption applies to ninety percent of LNG transported and consumed outside this State by the buyer. (Effective July 1, 2015)
5. Sales to Indians:
   a. ☐ Tangible personal property (other than motor vehicles) or services purchased by Indians or Indian tribes when the goods are delivered to or services provided within Indian country. For motor vehicle sales, sellers must use the Retail Sales/Use Tax Exemption Certificate for Vehicles Sold to Enrolled Tribal Members by Auto Dealers form.
   b. ☐ Supplies or services purchased by prime contractors hired by Indian tribes to perform construction in Indian Country when the goods are delivered to or services provided in Indian country.

6. Other:

   Prescription items: You must use the Sales Tax Exemption Certificate for Health Care Providers to claim exemptions for items prescribed for human use and other medical purchases.
   a. ☐ Machinery and equipment (including labor and services to install) used directly in generating electricity using solar energy in a system capable of generating not more than 10kW of electricity.
   b. ☐ Machinery and equipment (and the labor charges to install the same) used directly in producing thermal heat from collectors or solar hot water systems that produce 3 million BTU per day or less.
   c. ☐ Waste vegetable oil used to produce biodiesel fuel for personal use.
   d. ☐ Equipment rental and purchase of services for use in motion picture and video production.
   e. ☐ Objects of art or cultural value purchased by an artistic or cultural organization.
   f. ☐ Adaptive automobile equipment purchased by disabled veterans.
   g. ☐ Animal pharmaceuticals purchased by veterinarians. This exemption does not apply to pharmaceuticals for pets. (Describe): ________________________________
   h. ☐ Computer hardware, peripherals, software and related installation, used by the aerospace industry.
   i. ☐ Labor, services, and tangible personal property related to the constructing of new buildings, or new parts of buildings, by a manufacturer of commercial airplanes, fuselages, or wings of a commercial airplane, or by a port district, political subdivision, or municipal corporation to be leased to such a manufacturer.
   j. ☐ Computer hardware, peripherals, software and related installation, purchased by publishers and printers.
   k. ☐ City, County, Tribal, or Inter-Tribal Housing Authorities.
   l. ☐ Tangible personal property for use in a noncontiguous state delivered to the usual receiving terminal of the shipper.
      Type of Goods Purchased: __________________________________________
      Carrier/Agent: __________________________________________
   m. ☐ Gases and chemicals used by a manufacturer or processor for hire in the production of semiconductor materials.
   n. ☐ Hog fuel used to produce electricity, steam, heat, or biofuel.
   o. ☐ Tangible personal property under the weatherization assistance program.
   q. ☐ Honey bees/honey bee feed purchased by an eligible apiarist. Apiarist ID #: ____________________________
   r. ☐ Federal credit union purchases.
   s. ☐ Wax, ceramic materials, and labor used to create molds consumed during the process of creating investment castings.
   t. ☐ Sales of ferry vessels to the state or local governmental units, components thereof, and labor and service charges.
   u. ☐ Joint Municipal Utilities Services Authority.
   v. ☐ Paratransit vehicles purchased by paratransit service providers.
   w. ☐ Large/private airplanes purchased by nonresidents.
   x. ☐ Standard financial information purchased by qualifying international investment management companies.
   y. ☐ Clay targets purchased by nonprofit gun clubs.
   z. ☐ Charcoal, wood chips, & similar items to flavor food purchased by restaurants.
   aa. ☐ Material and supplies directly used in the packing of fresh perishable horticultural products by persons who receive, wash, sort, and pack fresh perishable horticultural products for farmers.
   ab. ☐ Vessel Deconstruction Services.
I, the undersigned buyer, understand that by completing and signing this certificate I am certifying that I qualify for the tax-exempt purchase(s) indicated above. I understand that I will be required to pay sales or use tax on purchases that do not qualify for an exemption. In addition, I understand that false or erroneous use of this certificate will result in liability for unpaid tax with interest and may result in additional penalties.

Type of entity: 
- Individual
- Corporation
- Sole Proprietor
- Partnership
- Other (Explain)

Type of Business: 

Name of Buyer: 

Signature of Buyer: 

Street Address: 

City: State: Zip: 

Seller must maintain a copy. Do not send to Department of Revenue. 

Each exemption on this form has specific rules (see instructions)

**INSTRUCTIONS**

**Line 1a** applies to the purchase of tangible personal property other than motor vehicles for use outside Washington by a resident of a state, possession, or province of Canada with a sales tax rate of less than three percent (e.g. Oregon, Alaska). Reference: RCW 82.08.0273, WAC 458-20-193 (6) (b) and ETA 3054.2011.

**NOTE:** Sales of motor vehicles are not covered by this certificate; please refer to RCW 82.08.0264 and WAC 458-20-177 for certificate and exemption information.

**Line 1b** applies to watercraft purchased by a nonresident for use outside Washington when delivery takes place in Washington. The buyer must provide proof of residency (picture ID) and check the applicable box. By checking the box, the buyer certifies that the vessel will leave Washington State waters within forty-five days. Sellers must examine and document the proof of residency provided by the buyer. **Seller must sign the form.** By signing the form, the seller certifies that the seller has examined and listed the buyer’s proof of residency. See WAC 458-20-238 for acceptable proof of residency for corporations, partnerships and limited liability companies. Reference: RCW 82.08.0266, RCW 82.08.02665 and WAC 458-20-238.

**Line 2a** applies to the purchase of electric vehicle batteries or to labor and services rendered in respect to installing, repairing, altering, or improving electric vehicle batteries. Reference: RCW 82.08.816

**Line 2b** applies to the purchase of tangible personal property that will become a component of an electric vehicle infrastructure or to labor and services rendered in respect to installing, constructing, repairing, or improving electric vehicle infrastructure. Reference: RCW 82.08.816

**Line 3** applies to the purchase of airplanes for use in providing intrastate air transportation by a commuter air carrier and the sale of repair and related services for these airplanes. Commuter air carriers are air carriers holding authority under Title 14, part 298 of the code of federal regulations that carries passengers on at least five round trips per week on at least one route between two or more points. Reference: RCW 82.08.0262 and 82.12.0254.

**Line 4a** applies to the purchase of motor vehicles, or trailers by a business operating or contracting to operate for the holder of a carrier permit issued by the Interstate Commerce Commission. The exemption also applies to component parts and repairs of such carrier property including labor and services rendered in the course of constructing, repairing, cleaning, altering or improving the same. The buyer must attach a list stating make, model, year, serial number, motor number and ICC permit number. Reference: RCW 82.08.0263 and WAC 458-20-174.

**Line 4b** applies to the purchase of airplanes, locomotives, railroad cars, or watercraft for use in conducting interstate or foreign commerce by transporting therein or therewith persons or property for hire. The exemption also applies to component parts of such carrier property. Reference:
**Line 4c** applies to charges for labor and services rendered in the course of constructing, repairing, cleaning, altering or improving carrier property when carrier property is used for hire. Reference: RCW 82.08.0262 and WAC 458-20-175.

**Line 4d** applies to the purchase of durable goods or consumables, other than those mentioned in line 4b, for use in connection with interstate or foreign commerce by such businesses. The goods must be for exclusive use while engaged in transporting persons or property in interstate or foreign commerce. The exemption does not apply to charges for labor or services in regard to the installing, repairing, cleaning or altering of such property. Although exempt from retail sales tax, materials are subject to use tax if consumed in Washington. Unregistered businesses must attach a list stating the description and quantity of items that will be consumed in Washington and pay use tax to the seller. Reference: RCW 82.08.0261 and WAC 458-20-175.

**Line 4e** applies to fuel consumed outside the territorial waters of the United States by vessels used primarily in foreign commerce. Buyers must list the vessel name, type of fuel and quantity. Reference: RCW 82.08.0261 and WAC 458-20-175.

**Line 4f** applies to the purchase of vehicles, component parts, or repairs by persons engaged in commercial deep sea fishing operations outside the territorial waters of the state of Washington. The exemption also applies to the purchase of diesel fuel used in commercial deep or commercial passenger fishing operations when annual gross receipts from the operations are at least five thousand dollars. Reference: RCW 82.08.0262, RCW 82.08.0298, and WAC 458-20-176.

**Line 4g** applies to the purchase of LNG by carriers that are registered with the Department of Revenue. Carriers not registered with the Department must pay sales tax on all LNG at the time of purchase, and may later apply for a partial refund directly from the Department.

**Line 5a** applies to the purchase of tangible personal property (other than motor vehicles) or services by an Indian or Indian tribe. The goods or services must be delivered to, or performed on the reservation. The purchaser must present a tribal membership card, a treaty fishing card, a certificate of enrollment, or a letter from a tribal official. Sellers must document the buyer’s name, dollar amount of purchase, tribal affiliation and reservation where delivery is made. For motor vehicle sales, sellers must use the Retail Sales/Use Tax Exemption Certificate for Vehicles Sold to Enrolled Tribal Members by Auto Dealers form. Reference: RCW 82.08.0254 and WAC 458-20-192.

**Line 5b** applies to the purchase of consumable supplies, equipment rentals or services by a prime contractor hired by an Indian tribe to perform construction in Indian Country where the goods or services are delivered to, or performed on the reservation. The purchaser must present a construction contract with the tribe or a letter from a tribal official evidencing that they are working directly with the Tribe. Sellers must document the buyer’s name, dollar amount of purchase, and reservation where delivery is made. Reference: RCW 82.08.0254 and WAC 458-20-192.

**Line 6a** applies to the purchase of qualifying machinery and equipment (and charges for labor to install) used directly in generating electricity using the sun. The solar energy system must be no larger than 10kW. Effective July 1, 2009 – June 30, 2018. Reference: RCW 82.08.963

**Line 6b** applies to the purchase of qualifying machinery and equipment (and charges for labor to install) used directly in producing thermal heat using solar collectors or solar hot water systems that produce 3 million BTU per day or less. Effective July 1, 2013 - June 30, 2018. Reference: RCW 82.08.963.

**Line 6c** applies to the purchase of waste vegetable oil from restaurants and food processors to produce biodiesel fuel for personal use. The exemption does not apply to persons that are engaged in selling biodiesel fuel at wholesale or retail. Reference: RCW 82.08.0205.

**Line 6d** applies to the rental of production equipment and purchases of production services by motion picture and video production companies. Reference: RCW 82.08.0315 and Motion Picture-Video Production Special Notice.

**Line 6e** applies to the purchase of objects of art or cultural value, and items used in the creation of a work of art (other than tools), or in displaying art objects or presenting artistic or cultural exhibitions or performances by artistic or cultural organizations. Reference: RCW 82.08.031 and WAC 458-20-249.

**Line 6f** applies to the purchases of add-on adaptive automotive equipment purchased by disabled veterans and disabled members of the armed forces currently on active duty. To qualify the equipment must be prescribed by a physician and the purchaser must be reimbursed by the Department of Veterans Affairs and the reimbursement must be paid directly to the seller. Reference: RCW 82.08.875
Line 6g applies to the purchase of animal pharmaceuticals by veterinarians or farmers for the purpose of administering to an animal raised for sale by a farmer. Animal pharmaceuticals must be approved by the United States Food and Drug Administration or the United States Department of Agriculture. This exemption does not extend to or include pet animals. Reference: RCW 82.08.880.

Line 6h applies to the purchase of computer hardware, peripherals, and software, and related installation, not otherwise eligible for the M&E exemption, used primarily in development, design, and engineering of aerospace products or in providing aerospace services. Reference: RCW 82.08.975.

Line 6i applies to charges for labor and services rendered in respect to the constructing of new buildings, or new parts of buildings, used primarily to manufacture commercial airplanes, fuselages of commercial airplanes, or wings of commercial airplanes. The exemption is available to manufacturers engaged in manufacturing commercial airplanes, fuselages of commercial airplanes, or wings of commercial airplanes. It is also available to port districts, political subdivisions, or municipal corporations who lease an eligible facility to a manufacturer engaged in eligible manufacturing activities. The exemption also applies to sales of tangible personal property that will become a component of such buildings during the course of the constructing, and to labor and services rendered in respect to installing, during the course of constructing, building fixtures not otherwise eligible for the exemption under RCW 82.08.02565(2)(b). Reference: RCW 82.08.980 and RCW 82.32.850.

Line 6j applies to the purchase of computer hardware, peripherals, digital cameras, software, and related installation not otherwise eligible for the M&E exemption that is used primarily in the printing or publishing of printed materials. The exemption includes repairs and replacement parts. Reference: RCW 82.08.806.

Line 6k applies to all retail purchases of goods and services by City, County, Tribal, or Inter-Tribal Housing Authorities. Reference: RCW 35.82.210.

Line 6l applies to the purchase of goods for use in a state, territory or possession of the United States which is not contiguous to any other state such as Alaska, Hawaii, Guam, and American Samoa. For the exemption to apply, the seller must deliver the goods to the usual receiving terminal of the for-hire carrier selected to transport the goods. Reference: RCW 82.08.0269.

Line 6m applies to the purchase of gases and chemicals by a manufacturer or processor for hire in the production of semiconductor materials. Limited to gases and chemicals used to grow the product, deposit or grow permanent or sacrificial layers on the product, to etch or remove material from the product, to anneal the product, to immerse the product, to clean the product, and other uses where the gases and chemicals come into direct contact with the product during the production process, or gases and chemicals used to clean the chambers and other like equipment in which processing takes place. Reference: RCW 82.08.9651.

Line 6n applies to the purchase of hog fuel to produce electricity, steam, heat, or biofuel. Hog fuel is defined as wood waste and other wood residuals including forest derived biomass. Hog fuel does not include firewood or wood pellets. Reference: RCW 82.08.956.

Line 6o applies to the purchase of tangible personal property used in the weatherization of residences under the weatherization assistance program. The tangible personal property must become a component part of the residence. Reference: RCW 82.08.998.

Line 6p applies to the purchase of trail grooming services by the state of Washington and nonprofit corporations organized under chapter 24.03 RCW. Trail grooming activities include snow compacting, snow redistribution, or snow removal on state or privately-owned trails. Reference: RCW 82.08.0203.

Line 6q applies to all honey bees and honey bee feed (e.g. sugar) purchased by an eligible apiarist. An eligible apiarist is a person who: owns or keeps one or more bee colonies; grows, raises, or produces honey bee products for sale at wholesale; and registers their hives/colonies with the WA State Department of Agriculture as required by RCW 15.60.021 References: RCW 82.08.0204 and RCW 82.08.200.

Line 6r applies to the purchase of goods and retail services by federally chartered credit unions. Federal credit unions are exempt from state and local consumer taxes under federal law, such as sales tax, lodging taxes and rental car tax. To be exempt, the federal credit union must pay for goods and services directly, such as by a check written on the federal credit union or a credit card issued to the federal credit union. Sellers should keep a copy of the check or credit card used for payment to substantiate the exempt nature of the sale. Reference: WAC 458-20-190

Line 6s applies to the purchase of wax and ceramic materials used to create molds consumed during the process of creating ferrous and nonferrous investment castings used in industrial applications. Also applies to labor or services used to create wax patterns and ceramic shells used as molds in this process. Reference: RCW 82.08.983
Line 6t applies to sales of ferry vessels to the state of Washington or to a local governmental unit in the state of Washington for use in transporting pedestrians, vehicles, and goods within or outside the territorial waters of the state. The exemption also applies to sales of tangible personal property which becomes a component part of such ferry vessels and sales of or charges made for labor and services rendered in respect to constructing or improving such ferry vessels. Reference RCW 82.08.0285.

Line 6u applies to cities, counties, and other municipalities that create a Joint Municipal Services Authority. Reference: RCW 82.08.999

Line 6v applies to purchases of small buses, cutaways, and modified vans not more than 28 feet long by a public social service agency (transit authority) or a private, nonprofit transportation provider. Reference: RCW 82.08.0287.

Line 6w applies to purchases of private airplanes by nonresidents weighing over 41,000 pounds. It also provides an exemption for charges for repairing, cleaning, altering or improving such airplanes owned by nonresidents. A nonresident qualifies for these exemptions when they are not required to register the airplane with the Department of Transportation. Reference: RCW 82.08.215

Line 6x applies to the purchase and use of standard financial information by a qualifying international investment management company. The bill provides definitions for both “standard financial information” and “qualifying international investment management company” and limits the amount of qualifying purchases to $15 million dollars in a calendar year. The standard financial information may be provided in a tangible format (e.g. paper documents), on a tangible media (e.g. DVD, USB drive, etc.) or as a digital product transferred electronically. Reference: RCW 82.08.207

Line 6y applies to the purchases of clay targets by nonprofit gun clubs. The exemption applies to clay target shooting when a fee is charged for the activity. The exemption expires July 1, 2017. Reference: RCW 82.08.205

Line 6z applies to purchases of certain wood chips, grape vines, charcoal for use by restaurants. The products must impart flavor to the food and be substantially consumed by the combustion process during cooking. The exemption also extends to wooden planks that are used to support the food during cooking, such as cedar grilling planks. The exemption does not apply to any purchases of gas fuel. Reference: RCW 82.08.210

Line 6aa applies to purchases of materials and supplies used in packing horticultural products. The exemption applies only to persons who receive, wash, sort, and pack fresh perishable horticultural products for farmers as defined in RCW 82.04.330 and that are entitled to a deduction under RCW 82.04.4287 either as an agent or an independent contractor. Reference: RCW 82.08.0311

Line 6ab applies to deconstruction of vessels. "Vessel deconstruction" means permanently dismantling a vessel, including: Abatement and removal of hazardous materials; the removal of mechanical, hydraulic, or electronic components or other vessel machinery and equipment; and either the cutting apart or disposal, or both, of vessel infrastructure. For the purposes of this subsection, "hazardous materials" includes fuel, lead, asbestos, polychlorinated biphenyls, and oils. "Vessel deconstruction" does not include vessel modification or repair. In order to qualify for this exemption the vessel deconstruction must be performed at either a qualified vessel deconstruction facility; or an area over water that has been permitted under section 402 of the clean water act of 1972 (33 U.S.C. Sec. 1342) for vessel deconstruction. Reference RCW 82.08.9996

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.
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.

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## Common business activities table

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<tr>
<td>Sales of goods to U.S. government</td>
<td>Retailing B&amp;O, Retail Sales Tax</td>
<td>WAC 458-20-190</td>
</tr>
</tbody>
</table>
## Appendix G | Common business activities table

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