

**II. State and Local Use Tax**

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

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7.	Gross Amount **	<input type="text" value="\$300.00"/>	** Value of articles used or consumed on which no Washington sales tax has been paid.	X	Rate	.065	=	Tax Due	<input type="text" value="\$19.50"/>
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Local Use Tax/Deferred Sales Tax [46] (Note: If more than two locations, please report all information on the Local Sales and Use Tax Addendum. If you need an addendum, go to our web site at dor.wa.gov.)

8.	Location Code	<input type="text"/>	Value of Articles	<input type="text"/>	X	Local Rate	<input type="text"/>	=	Tax Due City or County	<input type="text"/>
						Enter applicable tax rate				

9.	Location Code	<input type="text"/>	Value of Articles	<input type="text"/>	X	Local Rate	<input type="text"/>	=	Tax Due City or County	<input type="text"/>
						Enter applicable tax rate				

10.	Total Value of Articles	<input type="text"/>	Value of Articles ***	<input type="text"/>
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\*\*\* This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 7.

11.	Litter Tax [36]	<input type="text"/>	Taxable Amount	<input type="text"/>	X	Rate	.00015	=	Tax Due	<input type="text"/>
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12.	Total Tax Due from Section II (Transfer total to page 1 line 21.)	<input type="text" value="\$19.50"/>	Tax Due	<input type="text" value="\$19.50"/>
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**Additional Information**

**Penalties and Interest**

- Any unpaid tax (including partial payments) is subject to delinquent return penalty at the rate on the front of the return. (RCW 82.32.090)
- A 5% assessment penalty may be assessed if the return is substantially underpaid. (RCW 82.32.090)
- Interest will accrue from the first day of the month following the due date, until paid. (RCW 82.32.050)

**Need help? Unsure how to file?**

**For Internet Assistance** - Go to the Department of Revenue's web site at [dor.wa.gov](http://dor.wa.gov).

Get instructions for completing the Business & Occupation Activities Return, Local Sales and Use Tax Addendum, and other tax related forms.

**For Telephone Assistance**, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

**Applying for a Penalty Waiver?**

Check this box and attach a waiver request.

For penalty waiver criteria information, go to [dor.wa.gov](http://dor.wa.gov), or you may call 1-800-334-8969 and enter code 429.

**Want an easier way to file?**

Go to [dor.wa.gov](http://dor.wa.gov). Register for E-file and you can file your return quickly and easily. For assistance, call 1-877-345-3353.

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 call (360) 705-6718.

**III. Credits**

13.	Small Business B&O Tax Credit [815]	Amount of Credit	<input type="text"/>
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14.	Manufacturing Software; Programming Rural Employment B&O Credit [860]	Amount of Credit	<input type="text"/>
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15.	Help Desk Services B&O Credit [865]	Amount of Credit	<input type="text"/>
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16.	International Services Credit [855]	Amount of Credit	<input type="text"/>
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17.	B&O Credit for Syrup Tax Paid [945]	Amount of Credit	<input type="text"/>
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18.	Other Credits (Attach appropriate documents.) [810]	Amount of Credit	<input type="text"/>
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19.	Total Credit (Transfer total to page 1, line 24.)	Amount of Credit	<input type="text"/>
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\*\*\*\*\* TAXPAYER WORKING COPY/DO NOT FILE \*\*\*\*\*