



## Retailing and other Activities Return Instructions

Retailing and other Activities Return is due January 31st. If your PTA had only periodic fundraising, you would check the “no business activity” on the front of this return below the “Due Date box”. If your PTA had a “regular place of business” type of sales such as popcorn or student store then you will need to complete Retailing and other Activities return. (Use Corporation name if your name is not pre-printed on the form) for more information please see Fundraising and Sales Tax FAQs at [http://www.wastatepta.org/leadership/pta\\_law/law\\_index.html](http://www.wastatepta.org/leadership/pta_law/law_index.html) . User name and password can be found on the back of your membership card. Roman numerals should match up with Retailing and other Activities Return form.

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

1. Enter the gross amount of regular place of business sales on Page 1 # 5 under Gross Amount
2. Enter the deduction amount of \$0.00 under Deductions (The taxable amount for tax paid at source deduction is only allowed on the Retail Sales tax # 6)
3. Enter the taxable amount
4. Enter the tax due (multiply the Taxable amount by the rate amount) See part V below for claiming a credit, so no tax is due

### II. State and Local Retail Sales Tax

1. Only enter the deduction amount under Deductions if taxes **were** paid on items purchased for resale (The amount paid for materials, not including the sales tax).
2. Enter the gross amount of regular place of business sales on #6 (if taxes were **not** paid go to III)

### Retailing & Other Activities Return Deduction Detail page 3 and 4

3. On page 4 of the Deduction Detail, under #6 -State Retail Sales Tax, enter the deduction amount next to Taxable Amount for Tax Paid at Source (I.D. 0130). If you do not have a copy of the Deduction Detail, go to [dor.wa.gov](http://dor.wa.gov) or call 1-800-647-7706
4. Enter the taxable amount on page 2 under Deductions
5. Enter the tax due (Multiply the Taxable amount by the rate amount)
6. Enter location code on # 7(you can find your location code and tax rate by visiting
7. <http://dor.wa.gov/content/findtaxesandrates/salesandusetaxrates/lookupataxrate/default.aspx>
8. Enter the total Taxable Amount (you can find this amount on #6) and Local Rate. (Multiply the Taxable amount by the Local Rate amount )
9. Enter total in Tax Due

### III. State and Local Use Tax

1. Only use if taxes were **not** paid on items purchased for resale (The amount paid for materials, not including the sales tax).
2. Enter the gross amount of regular place of business sales on # 10
3. Multiply Gross Amount by Rate
4. Enter location code on # 11(you can find your location code and tax rate by visiting <http://dor.wa.gov/content/findtaxesandrates/salesandusetaxrates/lookupataxrate/default.aspx>
5. Enter the Value of Articles (this amount can be found on #10)
6. Multiply the Value of Articles by the Local Rate
7. Enter total in Tax Due City or County

### IV. Other Local Sales and Use Tax/Liter Tax

**Please note: Most PTAs would not have anything to report in this (#15 only applies to Bar and Tavern food and drink sales)**

### Total Tax Due from Sections II, III & IV

(Transfer total to page1 line 25)

### V. Credits

1. Enter the Small Business B&O Tax Amount of Credit on # 18 (this amount would be found on #5 under Tax due)
2. Enter Total Credit on # 23(Transfer total to page 1 line 28)

### VI Total

24. Total Tax Due from Section I (Tax due from lines 1-5)
25. Total Tax Due from Section II (Tax due from line 17)
26. Would normally be blank
27. Subtotal (add lines 24-26)
28. Total Credit from Section V(from page 2 line 23)
29. Subtotal (subtract line 28 from line 27)
30. \*Add Penalty(if applicable Minimum \$5.00)
31. **Total Amount Due**