

Combined Excise Tax Return is **due April 15**. If your PTA had only periodic fundraising, you would check the “no business activity” on the front of this return. If your PTA had a “regular place of business” type of sales, such as popcorn or student store, then you will need to complete the Combined Excise Tax Return (use Corporation name, if your name is not pre-printed on the form). For more information, please see Fundraising and Sales Tax FAQs on the WSPTA website.

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

- Enter the gross amount of regular place of business sales on Page 1 under Retailing (line 20), Gross Amount (column 1).
- Enter the deduction amount of \$0.00 under Deductions (column 2). (The taxable amount for tax paid at source deduction is only allowed on the State Sales and Use tax.)
- Enter the Taxable Amount (column 3).
- Enter the Tax Due (column 5) by multiplying the Taxable Amount by the Rate amount (column 4). See part V below for claiming a credit so no tax is due.

II. State Sales and Use Tax

- Enter Gross Amount of regular place of business sales (also complete local tax section III).
- The Combined Excise Tax Return Deduction Detail is located on pages 3 and 4. On page 4, under Retail Sales Tax (line 29), 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 or call 1-800-647-7706.
- Enter the taxable amount from page 4 on page 2 under Deductions (line 29) if taxes were paid on items purchased for resale (the amount paid for materials, not including the sales tax).
- Enter the total Taxable Amount (line 29).
- Enter the Tax Due (line 29) by multiplying the Taxable Amount by the Rate amount.
- Only use if taxes were not paid on items purchased for resale. (The amount paid for materials, not including the sales tax.)
- Enter the gross amount of regular place of business sales on Line 30. (Also complete Section III Local City and/or County Sales and Use Tax).
- Enter Tax Due by multiplying Gross Amount by Rate.
- Enter Total State Sales & Use Tax by adding line 29 and line 30.

III. Local City and/or County Sales and Use Tax

- Enter location code (find your location code and tax rate: <https://webgis.dor.wa.gov/taxratelookup/SalesTax.aspx>).
- Enter the total Taxable Amount and Local Rate (Total Taxable Amount must be the same as line 29, Taxable Amount).

- Enter total in Tax Due by multiplying the Taxable Amount by the Local Rate amount.)
- Enter Location Code and Tax Rate.
- Enter the Value of Articles (this amount can be found on line 30).
- Enter Tax Due by multiplying the Value of Articles by the Local Rate.
- Enter Total Value of Articles.
- Enter Total.

IV. Other Taxes

Note: Most PTAs would not have anything to report in this section.

V. Credits

- Enter the Small Business B&O Tax Credit on page 2 line 55.
- Enter Total Credit from line 55. (Transfer total to page 1, line 25.)

VI. Total (located on page 1)

21. Total All Tax Due from page 1.
22. Total All Tax Due from page 2.
23. Most PTAs would have 0.
24. Subtotal (add lines 21-23).
25. Credit (from page 2, section V, line 55).
26. Subtotal (subtract line 25 from line 24).
27. Interest (if applicable).
28. *Add Penalty (if applicable, minimum \$5.00).
29. Total Amount Owed (add lines 26-28).