

MONTHLY SMALL BUSINESS B&O TAX CREDIT TABLE

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
<i>At Least</i>	<i>But less Than</i>	
\$ 0	\$36	Equal to the Amount of B&O Tax Due
\$36	\$41	\$35
\$41	\$46	\$30
\$46	\$51	\$25
\$51	\$56	\$20
\$56	\$61	\$15
\$61	\$66	\$10
\$66	\$71	\$ 5
\$71	or more	\$ 0

Note:
Keep this table as a reference for future returns or access it at the Department's website at <http://dor.wa.gov>.

How to Determine Your Small Business Credit

- Step 1:** Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your tax return.) If taking additional B&O tax credit(s), a worksheet is provided for your convenience on the reverse side.
- Step 2:** Locate the total B&O tax due in the table above.
- Step 3:** Read across to the next column. This is the amount of your Small Business B&O Tax Credit.
- Step 4:** Write the amount on page 2, under the Credits section of your return, on the Small Business B&O Tax Credit line.

Note: *If your total B&O tax due is less than \$36, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*

FOR YOUR USE ONLY, PLEASE DO NOT RETURN THIS TO THE DEPARTMENT.

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

Small Business B&O Tax Credit Worksheet

(Use this worksheet to help calculate the Small Business B&O Tax Credit when additional business and occupation tax credit(s) are being taken.)

Step A:	Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your Department of Revenue tax return.)	\$ _____
Step B:	Add together the credit amounts taken for:	
	Multiple Activities Tax Credit	\$ _____
	Mfg. Software/Programming Rural Employment B&O Credit	+ \$ _____
	Help Desk Services B&O Credit	+ \$ _____
	International Services Credit	+ \$ _____
	Customized Employment Training Credit	+ \$ _____
	Hospital Patient Handling B&O Credit	+ \$ _____
	B&O Credit for Syrup Tax Paid	+ \$ _____
	Other Credits (for example: Commute Trip Reduction, LIHEAP PUT, etc.)	+ \$ _____
	Total (Enter 0 if none of these credits are being taken.)▶ \$ _____
Step C:	Subtract Step B from Step A. <i>This is the amount of B&O tax due</i> used to determine the Small Business B&O Tax Credit. Proceed to Step 2 on the reverse side.	
	TOTAL	\$ _____