



**ATTACH TO BUSINESS & OCCUPATION TAX RETURN AND MAIL TO:**

City of Renton  
 Attn: Tax & Licensing, 1<sup>st</sup> Floor  
 1055 S. Grady Way  
 Renton, WA 98057

<b>Business Name:</b>		
<b>WA State Unified Business Identifier (UBI)</b>	<b>City Business License Number</b>	<b>Tax Reporting Period (Quarter/Year)</b>

**Section I:**

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
Line No.	B&O Tax Deductions	Interstate	Deliveries outside Renton but within WA	Cash discounts/ Credit losses/ Bad debts	Amount subject to Gross Receipts Tax in another city	Other (specify below)*	TOTAL DEDUCTIONS
1	Manufacturing/Processing for Hire/Extracting for Hire						
2	Wholesaling						
3	Retailing						
4	Retail Service						
5	Service & Other (Not Apportioned)						
6	Service & Other						
7	Printing/Publishing						
8	Extracting						

\*Other (specify) \_\_\_\_\_

**Section II: Instructions for Schedule C - Deductions**

Pursuant to Section 5-25-11 of the Renton Municipal Code, the following deductions in computing the gross receipts tax may be claimed, including, but not limited to:

Receipts from tangible personal property delivered outside the State. In computing tax, there may be deducted from the measure of tax under retailing or wholesaling amounts derived from the sale of tangible personal property that is delivered by the seller to the buyer or the buyer's representative at a location outside the State of Washington.

Receipts from the sale of tangible personal property and retail services delivered outside the City but within Washington. Amounts included in the gross receipts reported on the tax return derived from the sale of tangible personal property delivered to the buyer or the buyer's representative outside the City but within the State of Washington may be deducted from the measure of tax under the retailing, retail services, or wholesaling classification.

Cash discounts taken by purchaser. In computing tax, there may be deducted from the measure of tax the cash discount amounts actually taken by the purchaser. This deduction is not allowed in arriving at the taxable amount under the extracting or manufacturing classifications with respect to articles produced or manufactured, the reported values of which, for the purposes of this tax, have been computed according to the "value of product" provisions.

Credit losses of accrual basis taxpayers. In computing tax, there may be deducted from the measure of tax the amount of credit losses actually sustained by taxpayers whose regular books of account are kept upon an accrual basis.

The more common deductions are listed on Schedule C. All eligible deductions claimed not pre-printed on this Schedule must be reflected as "Other" and must be separately identified. Further, all deductions must be fully supported by the taxpayer's books and records. Please note - Manufacturers may be eligible for a separate deduction under section 5-25-6.