

NATURAL GAS USE TAX RETURN

Q4 06

► Use Black Ink and Return the Original Form.

Tax Registration Number

Name \_\_\_\_\_

Business Name \_\_\_\_\_

Street Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Address Changes?  Business Location  Mailing Address  Both  Business Closed?  Date closed \_\_\_/\_\_\_/\_\_\_

**I. STATE NATURAL GAS USE TAX**

1.	VOLUME (In Therms)	Purchase Price	+	Transportation Charges	=	Total Value
	<input type="text"/>	<input type="text"/>		<input type="text"/>		<input type="text"/>
						<b>Total State Tax Due</b>
						<input type="text"/>

(Total Value from line 1, multiplied by Tax Rate .03852)

**II. LOCAL CITY NATURAL GAS USE TAX**

2.	City Loc. Code	Total Value	x	Tax Rate	=	Tax Due
	<input type="text"/>	<input type="text"/>		<input type="text"/>		<input type="text"/>
3.	<input type="text"/>	<input type="text"/>	x	<input type="text"/>	=	<input type="text"/>
4.	<input type="text"/>	<input type="text"/>	x	<input type="text"/>	=	<input type="text"/>
5.	<input type="text"/>	<input type="text"/>	x	<input type="text"/>	=	<input type="text"/>
6.	<input type="text"/>	<input type="text"/>	x	<input type="text"/>	=	<input type="text"/>
7.	<input type="text"/>	<input type="text"/>	x	<input type="text"/>	=	<input type="text"/>
8.	<input type="text"/>	<input type="text"/>	x	<input type="text"/>	=	<input type="text"/>
	<b>Total City Value</b> (add lines 2-8)	<input type="text"/>		<b>Total City Tax Due</b> (add lines 2-8)		<input type="text"/>

**III. STATE CREDITS**

9.	Consumer Paid Use Tax**	Seller Paid State Gross Receipts	Total State Credit
	<input type="text"/>	<input type="text"/>	<input type="text"/>

**IV. LOCAL CITY CREDITS**

10.	City Loc. Code	Consumer Paid Use Tax**	Seller Paid Municiple Gross Receipts	Total Local Credit
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			<b>Total State/City Credits</b> (add lines 9-11)	<input type="text"/>

\*\* This credit is to be split proportionally among the locations. For example, if the state's portion of this tax constitutes 38.7 percent of the total tax, then 38.7 percent of the credit is to be deducted from the state's portion of this tax.

**DUE DATE: January 31, 2007**  
 \* 5% Penalty Assessed After January 31, 2007  
 15% Penalty Assessed After February 28, 2007  
 25% Penalty Assessed After April 2, 2007  
 If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

► Signature \_\_\_\_\_

► Phone Number ( ) \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

12. Tax Due

13. Less Credits

14. Subtotal

15. \* Add Penalty, if Applicable  
(Minimum \$5.00) \_\_\_\_\_ %

16. Total Amount Due

**V. TOTALS**

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

For tax assistance, visit <http://dor.wa.gov> or call (360) 902-7018. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

# INSTRUCTIONS FOR COMPLETING THE NATURAL GAS USE TAX RETURN

## HOW TO REPORT YOUR TAXES

- **State Natural Gas Use Tax** - Enter the total volume of gas, in therms, delivered for this quarter in the "volume in therms" column. If your company received brokered natural gas in more than one location, enter the total volume for all the cities. This information will be cross-matched with the quarterly reports required from gas deliverers.  
1 MMBTU = 10 therms or 1 therm = 100,000 BTU's.
- **Purchase Price** - Enter the purchase price of the gas delivered in the quarter. Enter only the price of the gas. Do not include the transportation charges.
- **Transportation Charges** - Transportation charges are exempt if all or part of the transportation charges for the delivery of the brokered natural gas are separately subject to the state's public utility tax (RCW 82.16.020(1)(c)) and the cities' public utility tax (RCW 35.21.870). Enter the non-exempt amount charged for interstate transportation on the gas delivered for this period on line 1.

The tax is structured so that either the public utility tax or the natural gas use tax is paid.

- **Total Value** - Add the purchase price and the transportation charges, then enter the total value on line 1.
- **Total State Tax Due** - Multiply the total value times the tax rate and enter the result in this column.
- **Local City Natural Gas Use Tax** - From the chart at the bottom of the page, find the city and tax rate in which you received your brokered natural gas.

If the delivery address is in the county, you only need to complete the state portion of this tax on line 1.

Enter the four-digit code for your city in the city code column. Enter the total value, tax rate, and tax due for each city location code.

## HOW TO REPORT CREDITS

- **Credits** - A credit is allowed against this use tax for any use tax paid by the consumer to another state on the gas consumed or used and subject to this tax. Any use tax allowed as a credit shall be prorated to the states' and cities' portion of the tax based on the relative rates of the taxes.

A credit is also allowed against the use tax imposed by the state for any gross receipts tax imposed by another state on the seller of the gas with respect to the gas consumed or used.

A credit is allowed against the use tax imposed by the cities for any gross receipts tax imposed by another state or political subdivision of the state on the seller of the gas with respect to the gas consumed or used.

## HOW TO REPORT PRIOR PERIOD ADJUSTMENTS

- **Prior Period Adjustments** - Make a copy of the original return. Cross out the incorrect figures and write in the correct figures, or use a blank natural gas use tax return with corrected figures. Write amended at the top of the return and include letter of explanation.

## MISCELLANEOUS

- **Miscellaneous** - Tax reporting account number must be included on all correspondence including checks.

## CITY CODES AND TAX RATES

Code	City	Rate	Code	City	Rate	Code	City	Rate
1701	Algona	.06000	3704	Ferndale	.06000	3210	Spokane	.06000
1702	Auburn	.05000	2706	Fife	.04500	3116	Stanwood	.06000
1704	Bellevue	.05000	3901	Grandview (Eff. 1-01-06)	.06000	2716	Sumner:	
3701	Bellingham:		0302	Kennewick	.08500		First \$14,285.71 each month	.05250
	First \$250,000 each month	.06000	1715	Kent	.06000		Over \$14,285.71 in a month	<i>no tax</i>
	Over \$250,000 in a month	.01000	1716	Kirkland	.06000	3908	Sunnyside	.06000
2902	Burlington	.03000	3111	Marysville	.05000	2717	Tacoma	.06000
2101	Centralia (Eff. 1-01-06)	.06000	3206	Medical Lake	.06000	1729	Tukwila	.05000
2102	Chehalis (Eff. 1-01-06)		3207	Millwood	.02000	3406	Tumwater	.06000
	First \$10,000 annually	.06000	2907	Mount Vernon	.06000	3911	Union Gap	.06000
	Over \$10,000 up to \$75,000 annually	.01000	3114	Mukilteo	.06000	0605	Vancouver (Eff. 1-01-06)	
	Over \$75,000 annually	<i>no tax</i>	3403	Olympia (Eff. 1-01-06)	.09000		First \$25,000 each month	.06000
3202	Cheney	.14750	0103	Othello	.06000		Over \$25,000 in a month	.01250
0202	Clarkston	.06000	3812	Pullman	.08000	3604	Walla Walla	.06000
3601	College Place (Eff. 1-01-06)	.06000	2711	Puyallup (Eff. 1-01-06)	.04000	1313	Warden:	
1101	Connell	.05000	1724	Redmond	.05800		First \$200,000 annually	.06000
3104	Edmonds	.05750	1725	Renton	.06000		Over \$200,000 annually	<i>no tax</i>
3105	Everett	.04500	1726	Seattle	.06000	0606	Washougal	.04000
1732	Federal Way	.06000	3907	Selah		0405	Wenatchee	.06000
				First \$2,000 each month	.06000	0805	Woodland	.06000
				Over \$2,000 in a month	<i>no tax</i>			