

## 2017 Annual Tax Incentive Survey for Preferential Tax Rates/Credits/Exemptions/Deferrals

### Worksheet - Electronic Filing Required

**Survey Due: May 31, 2018**

Department of Revenue Tax Registration Number (TRN) _____ - _____ - _____	Employment Security Department (ESD) Number _____ -- _____ - _____
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Business Name: \_\_\_\_\_

Survey Contact: _____	Phone Number (        ) _____
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Incentive Name	Question Numbers to Answer
<b>Credits</b>	
<a href="#">Aerospace Preproduction Expenditures B&amp;O Tax Credit</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Aerospace Property &amp; Leasehold Excise Taxes B&amp;O Tax Credit</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Aluminum Smelters Property Tax B&amp;O Tax Credit</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Aluminum Smelters Sales &amp; Use Tax Credit</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Customized Employment Training Credit</a>	1, 3-8, 10-16, 21-23, 30-32, 34
<a href="#">Renewable Energy Light and Power Business Public Utility Tax (PUT) Credit</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Veteran Employer Credits</a>	1, 3-8, 10-16, 30-32, 34
<b>Deductions &amp; Exemptions</b>	
<a href="#">Aerospace Computer, Software, and Peripherals Sales &amp; Use Tax Exemption</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Aerospace FAR Part 145 Repair Station Sales &amp; Use Tax Exemption</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Aerospace Leasehold Excise Tax Exemption for Superefficient Airplane Manufacturers</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Aerospace Manufacturing Site Sales &amp; Use Tax Exemption</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Aerospace Personal Property Tax Exemption for Superefficient Airplane Manufacturers</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Agricultural Crop Protection Products</a>	1, 3-8, 10-16, 34
<a href="#">Aluminum Smelters Use Tax Exemption for Compressed/Liquefied Natural Gas</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Dairy Products B&amp;O Tax Deduction</a>	1, 3-8, 10-16, 26, 30-32, 34
<a href="#">Data Center Sales &amp; Use Tax Exemption</a>	1, 3-8, 10-16, 34, 43
<a href="#">Fruit and Vegetable Businesses B&amp;O Tax Exemption</a>	1, 3-8, 10-16, 18, 26, 30-32, 34
<a href="#">Hog Fuel Sales &amp; Use Tax Exemption</a>	1, 3-8, 10-14, 34
<a href="#">Public Research University Machinery and Equipment Sales &amp; Use Tax Exemption</a>	1, 3-9b, 19-24, 27, 30-32, 34
<a href="#">Renewable Energy Equip. Sales &amp; Use Tax Exemption</a>	1, 3-8, 10-14, 34
<a href="#">Seafood Product Businesses B&amp;O Tax Exemption</a>	1, 3-8, 10-16, 26, 30-32, 34
<a href="#">Semiconductor Sales &amp; Use Tax Exemption</a>	1, 3-8, 10-16, 34
<a href="#">Solar Energy Systems Manufacturers or Processors Sales &amp; Use Tax Exemption</a>	1, 3-8, 10-16, 30-32, 34
<b>Deferrals</b>	
<a href="#">Biotechnology &amp; Medical Device Manufacturing Sales &amp; Use Tax Deferral</a>	1, 3-17, 19-23, 25, 27-32, 34
<a href="#">Cold Storage Warehouse Sales &amp; Use Tax Deferral</a>	1, 3-8, 10-17, 19-23, 25, 27-32, 34
<a href="#">Dairy Product Manufacturers Sales &amp; Use Tax Deferral</a>	1, 3-8, 10-17, 19-23, 25, 27-32, 34
<a href="#">Fruit and Vegetable Processors Sales &amp; Use Tax Deferral</a>	1, 3-8, 10-17, 19-23, 25, 27-32, 34
<a href="#">High Technology Sales &amp; Use Tax Deferral</a>	1, 3-17, 19-24, 27-34
<a href="#">High Unemployment County Sales &amp; Use Tax Deferral</a>	1, 3-17, 19-24, 25, 27-32, 34
<a href="#">Manufacturer's Sales &amp; Use Tax Deferral</a>	1, 3-8, 10-17, 25, 30-32, 34, 42
<a href="#">Rural County Sales &amp; Use Tax Deferral</a>	1, 3-17, 19-23, 25, 27-32, 34
<a href="#">Seafood Product Manufacturers Sales &amp; Use Tax Deferral</a>	1, 3-8, 10-17, 19-23, 25, 27-32, 34
<b>Reduced Rates</b>	
<a href="#">Aerospace FAR Part 145 Repair Stations Reduced B&amp;O Tax Rate</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Aerospace Manufacturers Reduced B&amp;O Tax Rates</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Aerospace Product Development Reduced B&amp;O Tax Rate</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Aluminum Smelters Reduced B&amp;O Tax Rates</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Solar Energy Systems Manufacturers or Wholesalers Reduced B&amp;O Rates</a>	1, 3-8, 10-16, 30-32, 34
<a href="#">Timber Industry B&amp;O Reduced Rates</a>	1, 3-8, 10-16, 30-32, 34

**You must file the Annual Tax Incentive Survey electronically with the Department of Revenue  
by **May 31, 2018.****

**Filing Requirements**

If you took a tax incentive in 2017 and did not submit a survey in 2016, you must submit a survey for 2017 **and** 2016. If your business opened in 2017, a 2016 survey is not required. The survey is not considered filed until all required surveys are submitted **electronically** to the Department (RCW 82.32.600). **To file electronically**, go to <http://dor.wa.gov/TaxIncentiveReporting>. If you need logon assistance call 1-877-345-3353 or (360) 705-6213.

**Failure to file a complete survey** by the due date, or extended due date, will result in loss of the tax preferences claimed. For more information on failure to file, refer to RCW 82.32.585, 82.32.590, 82.32.600, 82.32.605, 82.60.070, 82.63.020, and 82.75.070.

**If you are unable to file the survey electronically as required**, please call (360) 705-6210 to request a waiver from this requirement **prior to the due date**. If an electronic filing waiver is granted print out this form, complete, and mail or fax to:

Department of Revenue  
Taxpayer Account Administration  
Attn: Tax Incentive Team  
PO Box 47476  
Olympia, WA 98504-7476  
Fax (360) 705-6174

You are required to make a good faith effort to substantially respond to all survey questions. If a question does not apply to your business, answer the question using zero (0). Responses such as "various" or "please contact for further information" will not be considered valid.

This survey is confidential under provisions of RCW 82.32.330. However, the amount of tax incentive claimed is not subject to the confidentiality provisions of RCW 82.32.330 and will be disclosed to the public.

Report dollar amounts in whole numbers. If amounts are pre-filled online, they are based on your filed tax returns or assessments.

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**Tax Deferral Programs**

A business is participating in a **deferral program** if the investment project is operationally complete and the business has any deferred taxes yet to be waived. If the economic benefits of a deferral are passed to a lessee, the lessee must complete the annual survey and the lessor is not required to complete the annual survey.

**Extensions & Questions**

To request a filing extension or for assistance in completing the survey, please call us at (360) 705-6210.

**Amount of Tax Incentive(s) Taken**  
(Expired questions are no longer displayed)

**Credits**

1 - Aerospace Preproduction Expenditures B&O Tax Credit (RCW 82.04.4461): ([Help](#))

If you took the B&O tax credit for qualified aerospace product development performed in this state, what was the amount of tax you saved in the survey year? \$ \_\_\_\_\_

1 - Aerospace Property & Leasehold Excise Taxes B&O Tax Credit (RCW 82.04.4463): ([Help](#))

If you took the B&O tax credit for property and leasehold excise taxes paid on qualified buildings and land used exclusively in manufacturing commercial airplanes or component parts, performing aerospace product development, or manufacturing of aerospace tooling designed for use in manufacturing commercial airplanes or their components; what was the amount of tax you saved in the survey year?  
\$ \_\_\_\_\_

1 - Aluminum Smelters Property Tax B&O Tax Credit (RCW 82.04.4481): ([Help](#))

If you took the B&O tax credit for property taxes paid on property owned by a direct service industrial customer reasonably necessary for the purposes of an aluminum smelter, what was the amount of tax you saved in the survey year? \$ \_\_\_\_\_

1 - Aluminum Smelters Sales & Use Tax Credit (RCW 82.08.805, 82.12.805): ([Help](#))

If you took the B&O tax credit for the state portion of sales & use taxes paid on purchases of personal property used at an aluminum smelter, tangible personal property incorporated as an ingredient or component of buildings at an aluminum smelter, or for labor and services rendered in respect to such buildings, what was the amount of tax you saved in the survey year? \$ \_\_\_\_\_

1 - Customized Employee Training Credit (RCW 82.04.449): ([Help](#))

If you took the B&O tax credit for customized employment training, how much tax was credited in the survey year?  
\$ \_\_\_\_\_

1 - Renewable Energy Light and Power Business Public Utility Tax (PUT) Credit (RCW 82.16.130): ([Help](#))

If you took the PUT credit for investment cost recovery incentive payments, what was the amount of tax you saved in the survey year? \$ \_\_\_\_\_

1 - Veteran Employer Credits (RCW 82.04.4498 , 82.16.0499): ([Help](#))

If you took the B&O tax credit (RCW 82.04.4498) for creating or retaining jobs for veterans, what was the amount of tax you saved in the survey year? \$ \_\_\_\_\_

If you took the PUT credit (RCW 82.16.0499) for creating or retaining jobs for veterans, what was the amount of tax you saved in the survey year? \$ \_\_\_\_\_

**Deductions & Exemptions**

1 - Aerospace Computer, Software, and Peripherals Sales & Use Tax Exemption (RCW 82.08.975 82.12.975): ([Help](#))

If you took the sales & use tax exemption on purchases of qualified computers, software, and/or computer peripherals, and/or installation charges for labor or services of such qualified equipment, related to developing commercial airplanes and/or components, how much sales & use tax was exempted?  
\$ \_\_\_\_\_ (Tax amount, not gross purchase amount)

1 - Aerospace FAR Part 145 Repair Station Sales & Use Tax Exemption (RCW 82.08.025661, 82.12.025661): ([Help](#))

If you applied for a refund for the Aerospace FAR Part 145 Repair Station Sales & Use Tax Exemption, what was the amount you applied for during the survey year for this facility? \$ \_\_\_\_\_

1 - Aerospace Leasehold Excise Exemption for Superefficient Airplane Manufacturers (RCW 82.29A.137): ([Help](#))

If you claimed the leasehold excise tax exemption on leasehold interests in port district facilities used in manufacturing superefficient airplanes, what was the estimated amount of leasehold excise tax saved during the survey year? \$ \_\_\_\_\_

1 - Aerospace Manufacturing Site Sales & Use Tax Exemption (RCW 82.08.980, 82.12.980): ([Help](#))

If you took the Aerospace Manufacturing Site Sales & Use Tax Exemption, how much sales & use tax was exempted for the firm during the survey year? (Tax amount, not gross purchase amount)

\$ \_\_\_\_\_

1 - Aerospace Personal Property Tax Exemption for Superefficient Airplane Manufacturers (RCW 84.36.655): ([Help](#))

If you claimed the personal property tax exemption on personal property used to manufacture superefficient airplanes, what was the estimated amount of leasehold excise tax saved during the survey year?

\$ \_\_\_\_\_

1 - Agricultural Crop Protection Products (RCW 82.21.040): ([Help](#))

If you took the Hazardous Substances Tax Exemption for agricultural crop protection products, how much tax was exempted during the survey year? \$ \_\_\_\_\_

1 - Aluminum Smelters Use Tax Exemption for Compressed/Liquefied Natural Gas (RCW 82.12.022): ([Help](#))

If you are an aluminum smelter and took the use tax exemption on purchases of brokered natural gas (compressed or liquefied), how much use tax was exempted during the survey year? (Tax amount, not gross purchase amount)

\$ \_\_\_\_\_

1 - Dairy Product Manufacturers B&O Tax Deduction (RCW 82.04.4268): ([Help](#))

What was the amount of your Washington manufactured dairy products sales delivered to persons located outside this state? \$ \_\_\_\_\_

What was the amount of your Washington manufactured dairy product sales delivered in Washington to persons who transported the products outside this state (in the regular course of business)?

\$ \_\_\_\_\_

What was the amount of your Washington manufactured dairy product sales delivered in Washington to persons who use the product as an ingredient or component in the manufacturing of a dairy product?

\$ \_\_\_\_\_

Combine the amounts above and multiply by 0.00484. This is the amount of your tax incentive: \$ \_\_\_\_\_

1 - Data Center Sales & Use Tax Exemption (RCW 82.08.986, 82.12.986): ([Help](#))

If you claimed the Retail Sales or Use Tax exemptions for purchases of qualified server equipment and installation services, or purchases of power infrastructure and services rendered in respect to constructing, installing, repairing, altering, or improving the same, what was the amount of tax you saved during the incentive year? \$ \_\_\_\_\_

1 - Fruit and Vegetable Product Manufacturers B&O Tax Exemption (RCW 82.04.4266): ([Help](#))

What was the amount of your Washington manufactured fruit and vegetable products sales delivered to persons located outside this state? \$ \_\_\_\_\_

What was the amount of your Washington manufactured fruit and vegetable product sales delivered in Washington to persons who transported the products outside this state (in the regular course of business)?

\$ \_\_\_\_\_

Combine the amounts above and multiply by 0.00484. This is the amount of your tax incentive: \$ \_\_\_\_\_

1 - Hog Fuel Sales & Use Tax Exemption (RCW 82.08.956, 82.12.956): ([Help](#))

If you took the Hog Fuel Sales & Use Tax Exemption, how much sales & use tax was exempted for the survey year for this facility? (Tax amount, not gross purchase amount for this facility) \$ \_\_\_\_\_

1 - Public Research Universities Machinery & Equipment Sales & Use Tax Exemption (RCW 82.08.025651, 82.12.025651): ([Help](#))

If you took the Sales & Use Tax Exemption for Machinery and Equipment as a Public Research University, how much sales & use tax was exempted for the survey year by the following categories? (Tax amount, not gross purchase amount)

Advanced computing: \_\_\_\_\_

Advanced materials: \_\_\_\_\_

Biotechnology: \_\_\_\_\_

Electronic device technology: \_\_\_\_\_

Environmental technology: \_\_\_\_\_

**Total (required):** \_\_\_\_\_

1 - Renewable Energy Equipment Sales & Use Tax Exemption (RCW 82.08.962, 82.12.962): ([Help](#))

If you applied for a 75% refund for the Renewable Energy Equipment Sales & Use Tax Exemption, what was the amount you applied for during the survey year for this facility? \$ \_\_\_\_\_

1 - Seafood Product Manufacturers B&O Tax Exemption (RCW 82.04.4269): ([Help](#))

What was the amount of your Washington manufactured seafood products sales which remained in a raw, raw frozen, or raw salted state; delivered to persons located outside this state?  
\$ \_\_\_\_\_

What was the amount of Washington manufactured seafood product sales that remained in a raw, raw frozen, or raw salted state; delivered in Washington to buyers who transported the products outside this state (in the regular course of business)? \$ \_\_\_\_\_

Combine the amounts above and multiply by 0.00484. This is the amount of your tax incentive: \$ \_\_\_\_\_

1 - Semiconductor Sales & Use Tax Exemption (RCW 82.08.9651, 82.12.9651): ([Help](#))

If you took the Semiconductor Sales & Use Tax Exemption for purchases of gases or chemicals used to manufacture semiconductor materials, how much sales & use tax was exempted for the survey year?  
\$ \_\_\_\_\_ (Tax amount, not gross purchase amount)

1 - Solar Energy Systems Manufacturers or Processors Sales/Use Tax Exemption (RCW 82.08.9651, 82.12.9651): ([Help](#))

If you took the Solar Energy Systems Manufacturers or Wholesalers Sales & Use Tax Exemption for purchases of gases or chemicals used by a solar energy systems manufacturer producing semiconductor materials, how much sales & use tax was exempted for the survey year? \$ \_\_\_\_\_ (Tax amount, not gross purchase amount)

**Deferrals**

1 - Biotechnology & Medical Device Manufacturing Sales and Use Tax Deferral (RCW 82.75): ([Help](#))

If you took the Tax Deferral for Biotechnology Products and/or Medical Device Businesses, how much tax was deferred for your investment project(s)? \$ \_\_\_\_\_

If you are a lessee on a listed deferral project, who is your lessor?

Company Name(s) \_\_\_\_\_

Lessor's Tax Registration Number(s) \_\_\_\_\_

1 - Cold Storage Warehouse Sales & Use Tax Deferral (RCW 82.74): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

If you are a lessee on a listed deferral project, who is your lessor?

Company Name(s) \_\_\_\_\_

Lessor's Tax Registration Number(s) \_\_\_\_\_

1 - Dairy Product Manufacturers Sales & Use Tax Deferrals (RCW 82.74): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

If you are a lessee on a listed deferral project, who is your lessor?

Company Name(s) \_\_\_\_\_

Lessor's Tax Registration Number(s) \_\_\_\_\_

1 - Fresh Fruit and Vegetable Processors Sales & Use Tax Deferral (RCW 82.74): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

If you are a lessee on a listed deferral project, who is your lessor?

Company Name(s) \_\_\_\_\_

Lessor's Tax Registration Number(s) \_\_\_\_\_

1 - High Technology Sales & Use Tax Deferral (RCW 82.63): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

If you are a lessee on a listed deferral project, who is your lessor?

Company Name(s) \_\_\_\_\_

Lessor's Tax Registration Number(s) \_\_\_\_\_

1 - High Unemployment County Sales & Use Tax Deferrals (RCW 82.60): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

If you are a lessee on a listed deferral project, who is your lessor?

Company Name(s) \_\_\_\_\_

Lessor's Tax Registration Number(s) \_\_\_\_\_

1 - Manufacturer's Sales & Use Tax Deferral (RCW 82.85): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

If you are a lessee on a listed deferral project, who is your lessor?

Company Name(s) \_\_\_\_\_

Lessor's Tax Registration Number(s) \_\_\_\_\_

1 - Rural Counties Sales & Use Tax Deferral (RCW 82.60): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

If you are a lessee on a listed deferral project, who is your lessor?

Company Name(s) \_\_\_\_\_

Lessor's Tax Registration Number(s) \_\_\_\_\_

1 - Seafood Product Manufacturers Sales & Use Tax Deferral (RCW 82.74): ([Help](#))

What was the amount of tax deferral taken for the investment project(s)? \$ \_\_\_\_\_

If you are a lessee on a listed deferral project, who is your lessor?

Company Name(s) \_\_\_\_\_

Lessor's Tax Registration Number(s) \_\_\_\_\_

**Reduced Rates**

1 - Aerospace FAR Part 145 Repair Stations Reduced B&O Tax Rate (RCW 82.04.250): ([Help](#))

If you took the reduced rate for FAR Part 145 Repair Stations, what was the amount of tax you saved in the survey year? \$ \_\_\_\_\_

1 - Aerospace Manufacturers Reduced B&O Tax Rates (RCW 82.04.260): ([Help](#))

If you took the reduced rates for Aerospace Manufacturing, Wholesaling, or Retailing, what was the amount of the tax you saved in the survey year? \$ \_\_\_\_\_

1 - Aerospace Product Development Reduced B&O Tax Rate (RCW 82.04.290): ([Help](#))

If you took the reduced rate for Aerospace Product Development, what was the amount of the tax you saved in the survey year? \$ \_\_\_\_\_

1 - Aluminum Smelters Reduced B&O Tax Rates (RCW 82.04.2909): ([Help](#))

If you took the reduced rates for manufacturing aluminum (or for selling at wholesale aluminum you manufactured), what was the amount of tax you saved in the survey year? \$ \_\_\_\_\_

1 - Solar Energy Systems Manufacturers or Wholesalers B&O Reduced Rates (RCW 82.04.294): ([Help](#))

If you took the reduced rate for Solar Energy Systems Manufacturers or Wholesalers, what was the amount of tax you saved in the survey year? \$ \_\_\_\_\_

1 - Timber Industry Incentives (RCW 82.04.260(12)): ([Help](#))

If you took the reduced rates for Processing for Hire Timber Products, Extracting Timber, Manufacturing of Timber Products, Wholesaling by Manufacturers of Timber Products, or Sale of Standing Timber, what was the amount of tax you saved in the survey year? \$ \_\_\_\_\_

**Employment**

*(Expired questions are no longer displayed)*

3. How many employees did you have in Washington State on December 31st of the survey year? ([Help](#))

\_\_\_\_\_

Of the total number of employment positions, what percentage are:

Full-time: \_\_\_\_\_%

Part-time: \_\_\_\_\_%

Temporary: \_\_\_\_\_%

4. Complete the following table based on the employees you had in Washington State on December 31st of the survey year: ([Help](#))

WAGE BANDS	Total Number of Employment Positions	Total Number Enrolled in Medical Plan(s)	Total Enrolled in Dental Plan(s)	Total Enrolled in Retirement Plan(s)
Less than \$30,000				
\$30,000 - \$59,999				
\$60,000 or more				



5. How many people did you hire through temporary staffing firms? ([Help](#)) \_\_\_\_\_
6. Of the total in question 5, what were the top three occupations hired? ([Help](#)) \_\_\_\_\_
7. What was the average length of temporary employment reported in question 5? ([Help](#))  
 0 - 30 days    31 - 60 days    61 - 90 days    91 days - 1 year    over 1 year    Not Applicable
8. How many people did your company employ worldwide (including Washington State) on December 31st of the survey year? ([Help](#)) \_\_\_\_\_
- 9a. What percentage of total employees worked in research and development (R&D) in Washington State on December 31st of the survey year? ([Help](#)) \_\_\_\_\_ %
- 9b. What percentage of total employees worked in R&D worldwide (including Washington) on December 31st of the survey year? ([Help](#)) \_\_\_\_\_ %
10. How many net new employment positions (jobs created minus jobs eliminated) did your firm create in Washington State during the survey year? \_\_\_\_\_ (A response greater than zero requires a "yes" response in question 12) ([Help](#))
11. What percentage of the new Washington employment positions created during the survey year were filled, at the time of hire, by residents of Washington State? ([Help](#))  
 \_\_\_\_\_ % of all new positions filled by **Washington residents**
12. Has your firm moved a business activity from out-of-state into Washington, expanded an existing business activity, or created new business activity in Washington during the survey year? ([Help](#))  
 \_\_\_\_\_ YES, moved an activity from out-of-state into Washington  
 \_\_\_\_\_ YES, expanded an existing activity in Washington  
 \_\_\_\_\_ YES, created a new business activity in Washington  
 \_\_\_\_\_ NO, SKIP TO QUESTION 15
13. How many employees did your firm add to these activities or facilities? (If none, enter "0".)  
**Note: The total number of employees must equal the total number of employees in question 10.**  
 Number of employees you **moved into Washington State**: ([Help](#))  
 \_\_\_\_\_ Research employees  
 \_\_\_\_\_ Manufacturing employees  
 \_\_\_\_\_ Distribution employees  
 \_\_\_\_\_ Administrative employees  
 Number of employees you added in the **expansion of your existing business activity**:  
 \_\_\_\_\_ Research employees  
 \_\_\_\_\_ Manufacturing employees  
 \_\_\_\_\_ Distribution employees  
 \_\_\_\_\_ Administrative employees  
 Number of employees you hired for your **newly created business activity** in Washington State:  
 \_\_\_\_\_ Research employees  
 \_\_\_\_\_ Manufacturing employees  
 \_\_\_\_\_ Distribution employees  
 \_\_\_\_\_ Administrative employees



14. What percent of the employees from question 13 were residents of Washington State at the time of hiring? ([Help](#))  
 \_\_\_\_\_ % employees who were Washington residents
15. Has your firm moved any Washington activities out of Washington State during the survey year? ([Help](#))  
 \_\_\_\_\_ YES, moved activities to an out-of-state location  
 \_\_\_\_\_ NO, **SKIP TO QUESTION 17**
16. How many employees were moved out of Washington State in the survey year? ([Help](#))  
 \_\_\_\_\_ Research employees  
 \_\_\_\_\_ Manufacturing employees  
 \_\_\_\_\_ Distribution employees  
 \_\_\_\_\_ Administrative employees
17. If you received a deferral for an investment project, enter the total number of employees located at the investment project by deferral certificate number. This includes projects that are operationally complete and still have part of their eight year use requirements left. (If necessary, attach an additional page to respond to this question) ([Help](#))  
 Certificate number \_\_\_\_\_ Total number of employees \_\_\_\_\_  
 Certificate number \_\_\_\_\_ Total number of employees \_\_\_\_\_  
 Certificate number \_\_\_\_\_ Total number of employees \_\_\_\_\_  
 Certificate number \_\_\_\_\_ Total number of employees \_\_\_\_\_
18. If you took the B&O tax exemption for canning, preserving, freezing, processing, or dehydrating fresh fruits and vegetables, complete the following chart: ([Help](#))

	ESD Q1 Report	ESD Q2 Report	ESD Q3 Report	ESD Q4 Report
Total Employment				
Average Hourly Wage Paid to Seasonal/Temporary Employees				

**Patents, Trademarks and Copyrights**  
*(Expired questions are no longer displayed)*

19. How many United States patents granted to your firm in the survey year were associated with new (or potential) products developed from the research and development for which you received a tax incentive (at any time)? ([Help](#))  
 N/A
- \_\_\_\_\_ Advanced Computing  
 \_\_\_\_\_ Advanced Materials  
 \_\_\_\_\_ Biotechnology  
 \_\_\_\_\_ Electronic Device Technology  
 \_\_\_\_\_ Environmental Technology  
 \_\_\_\_\_ Other areas (describe) \_\_\_\_\_

21. How many United States trademarks were registered by your firm during the survey year by category? ([Help](#))  
 N/A  
\_\_\_\_\_ Advanced Computing  
\_\_\_\_\_ Advanced Materials  
\_\_\_\_\_ Biotechnology  
\_\_\_\_\_ Electronic Device Technology  
\_\_\_\_\_ Environmental Technology  
\_\_\_\_\_ Other areas (describe) \_\_\_\_\_

22. How many United States copyrights were issued to your firm during the survey year by category? ([Help](#))  
 N/A  
\_\_\_\_\_ Advanced Computing  
\_\_\_\_\_ Advanced Materials  
\_\_\_\_\_ Biotechnology  
\_\_\_\_\_ Electronic Device Technology  
\_\_\_\_\_ Environmental Technology  
\_\_\_\_\_ Other areas (describe) \_\_\_\_\_

23. Of United States copyrights reported in question 22, which federal copyright classifications were they in? ([Help](#))  
 N/A  
\_\_\_\_\_ Literary works  
\_\_\_\_\_ Visual Arts  
\_\_\_\_\_ Performing Arts  
\_\_\_\_\_ Sound Recording  
\_\_\_\_\_ Mask Works  
\_\_\_\_\_ Serials & Periodicals  
\_\_\_\_\_ Other areas (describe) \_\_\_\_\_

**Business Activities**

*(Expired questions are no longer displayed)*

24. If you took the High Technology Tax Deferral or the Public Research University Machinery and Equipment Sales & Use Tax Exemption, what percentage of the research and development performed in Washington during the survey year was in the following areas: ([Help](#))  
\_\_\_\_\_ % Advanced Computing  
\_\_\_\_\_ % Advanced Materials  
\_\_\_\_\_ % Biotechnology  
\_\_\_\_\_ % Electronic Device Technology  
\_\_\_\_\_ % Environmental Technology

25. If you took the Tax Deferral for Investment Projects for Manufacturing Facilities, Fresh Fruit and Vegetable Processors, Seafood, Dairy, Cold Storage Warehouse, and Biotechnology Manufacturers, Rural Counties, or High Unemployment Counties, describe the products manufactured or stored at the investment project site during the survey year: ([Help](#))  
\_\_\_\_\_  
\_\_\_\_\_

26. If you took a B&O tax deduction or B&O tax exemption for canning, preserving, freezing, processing, or dehydrating fresh fruits and vegetables; or selling dairy or seafood products, describe the products sold for which the deduction or exemption was claimed during the survey year: ([Help](#))  
\_\_\_\_\_  
\_\_\_\_\_

27. Did the research and development for which your firm received (at any time) a tax incentive result in a new product, new service, new process, new project or support an on-going project during the survey year? If yes, how many? (Complete table) ([Help](#))

IF NO, CHECK BOX AND SKIP TO QUESTION 30.

CLASSIFICATION	New Products	New Services	New Processes	New Projects	On-going Projects
Advanced Computing					
Advanced Materials					
Biotechnology					
Electronic Device Technology					
Environmental Technology					
Other area (describe)					

28. What percentage of all numbers reported in question 27 were produced or distributed during the survey year by your firm's Washington State based employees? \_\_\_\_\_% ([Help](#))

**If 100% SKIP TO QUESTION 29b. (Sum of 28 and 29a must be equal or less than 100%)**

29a. Approximately what percentage of all your products or services reported in question 27 were produced or distributed by other firms in Washington State? \_\_\_\_\_% ([Help](#))

**(Sum of 28 and 29a must be equal or less than 100%)**

29b. Approximately what percentage of the material or service inputs related to items listed in question 27 to your firm were provided by other firms in Washington State? \_\_\_\_\_% ([Help](#))

30. Have you ever purchased manufacturing machinery and equipment tax exempt under the Manufacturing Machinery and Equipment Exemption (RCW 82.08.02565 and 82.12.02565)? ([Help](#))

\_\_\_\_\_ YES

\_\_\_\_\_ **NO, SKIP TO QUESTION 33**

31. Estimate the retail value of all machinery and equipment purchased in the survey year using the Manufacturer's Sales & Use Tax Exemption: ([Help](#))

\$ \_\_\_\_\_ retail value

32. Approximately what percentage of the exempt equipment purchased during the survey year was used more than half the time for research and development? ([Help](#))

\_\_\_\_\_ % used for research and development

33. If you took the High Technology Tax Deferral, please estimate the retail value of sales made during the survey year. This includes all new products, services, or processes that resulted from the deferral program, since you began using the deferral. The estimated value should include sales made by your firm and through other firms. ([Help](#)) \$ \_\_\_\_\_

34. Has your firm acquired or merged with another company during the survey year? Has your company reorganized during the survey year? If you answer yes to either question, please provide the company name(s) and tax registration number(s). (If necessary, attach an additional page to respond to this question). ([Help](#))

a. Company Name \_\_\_\_\_  
 Tax Registration Number \_\_\_\_\_

b. Company Name \_\_\_\_\_  
 Tax Registration Number \_\_\_\_\_

42. If you took the Manufacturer's Sales & Use Tax Deferral, complete the following chart based on the total wages, hours and employees for each category: ([Help](#))

____ / ____ Quarter / Year	Total Wages	Total Hours	Number of Employees	Number of Employees with Medical	Number of Employees with Dental	Number of Employees with Retirement
<b>Construction</b>						
<b>Production – All Jobs Created by the Project</b>						
<b>Production – All Jobs Created at the Worksite</b>						

43. If you took the Data Center Sales & Use Tax Exemption, complete the following chart: ([Help](#))

Certificate Number	Physical Location	How many family wage employees were physically located at this data center?	How many family wage positions were filled by independent contractors at this data center?

Comments:

If the actual amount of the tax reduced or saved is less than ten thousand dollars during the period covered by the survey, you may request the Department treat the amount of the tax reduction or savings as confidential under RCW 82.32.330. To make this request, check the box below and enter the name of the business owner, corporate officer, partner, guardian, executor, receiver, or administrator who authorized the request and date below.

Check for non-disclosure request

Name: \_\_\_\_\_

Date: \_\_\_\_\_

For survey assistance call (360) 705-6210. To request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

## Instructions for Completing Survey

### Company Information

It is important that you enter all of the company information requested at the beginning of the survey.

**Department of Revenue Tax Registration Number (TRN):** Enter the company's Department of Revenue Tax Registration Number. This number is available on your excise tax return.

**TRN by Facility:** If you claimed the sales and use tax exemption for either the Hog Fuel or Renewable Energy Equipment, you must complete a survey for each facility owned or operated in the state of Washington claiming the exemption. Enter the TRN provided to you by the department for the facility.

**Name of Business as Registered / Contact Person:** Enter the name of the business as registered with the Department of Revenue and the name of a person we may contact if we have any questions about this survey.

**Employment Security Department (ESD) Number:** Enter the 9 digit ES Reference number. It is the account number you use to file your quarterly unemployment taxes (box 6 on the 5208-A form). It also is printed on the top right corner of your annual tax-rate notice and the statement of benefit charges ESD sends you. The current format of the number is: 123456 78 9. If you are unable to locate your ES Reference number, contact Employment Security at (855) TAX-WAGE (829-9243).

**To change your mailing address:** Visit our website at [dor.wa.gov](http://dor.wa.gov) or call our Telephone Information Center at 1-800-647-7706.

### Amount of Tax Incentive(s) Taken (Question #1):

*Aerospace Preproduction Expenditures B&O Tax Credit (RCW 82.04.4461):* [\(return to question\)](#)

Enter the total amount of B&O tax credit taken in the survey year for qualified Aerospace Preproduction Expenditures.

*Aerospace Property & Leasehold Excise Taxes B&O Tax Credit (RCW 82.04.4463):* [\(return to question\)](#)

Enter the total amount of B&O tax credit taken in the survey year for qualified property and leasehold excises taxes paid. Only buildings and land used exclusively as listed below qualify for the credit:

- Manufacturing commercial airplanes or their components parts
- Performing commercial airplane product development
- Manufacturing aerospace tooling designed for use in manufacturing commercial airplanes or their component parts

*Aluminum Smelters Property Tax B&O Tax Credit (RCW 82.04.4481):* [\(return to question\)](#)

Enter the total amount of B&O tax credit taken in the survey year for qualified property taxes paid. Only taxes paid on property owned by direct service industrial reasonably necessary for an aluminum smelter qualify for this credit.

*Aluminum Smelters Sales & Use Tax Credit (RCW 82.08.805 & 82.12.805):* [\(return to question\)](#)

Enter the total amount of B&O tax credit taken in the survey year for the state portion of sales and use taxes paid on qualified purchases. Qualified purchases means:

- Personal property used at an aluminum smelter
- Tangible personal property incorporated as an ingredient or component of buildings at an aluminum smelter
- Labor and services rendered in respect to such property

*Customized Employee Training Credit (RCW 82.04.449):* [\(return to question\)](#)

If you claimed the Customized Employment Training Credit, enter the total amount of credit taken in the survey year.

*Renewable Energy Light and Power Business Public Utility Tax (PUT) Credit (RCW 82.16.130):* [\(return to question\)](#)

If you claimed the Renewable Energy Light and Power Business Public Utility Tax (PUT) Credit, enter the total amount of credit taken in the survey year.

*Veteran Employer Credits (RCW 82.04.4498 , 82.16.0499):* [\(return to question\)](#)

If you claimed one of the Veteran Employer Credits, enter the total amount of credit taken in the survey year.

*Aerospace Computer, Software, and Peripherals Sales & Use Tax Exemption (RCW 82.08.975, 82.12.975):* ([return to question](#))

Enter the total amount of sales & use tax exempted on purchases of qualified computers, software, and computer peripherals, and installation charges for labor or services of such qualified equipment, related to developing commercial airplanes and/or components. The exemption amount is calculated as follows: Multiply the total amount paid for qualifying purchases by the combined retail sales tax rate that applies to the location where the purchases were received. To find the applicable rate go to <http://taxrates.dor.wa.gov>.

*Aerospace FAR Part 145 Repair Station Sales & Use Tax Exemption (RCW 82.08.025661, 82.12.025661):* ([return to question](#))

Enter the total amount of the sales & use tax refund you applied for during the survey year for the FAR Part 145 Repair Station Sales & Use Tax Exemption for this facility.

*Aerospace Leasehold Excise Exemption for Superefficient Airplane Manufacturers (RCW 82.29A.137):* ([return to question](#))

Enter the total amount of leasehold excise taxes exempted during the survey year on qualified leasehold interests used in the manufacturing of superefficient airplanes.

*Aerospace Manufacturing Site Sales & Use Tax Exemption (RCW 82.08.980, 82.12.980):* ([return to question](#))

Enter the total amount of sales & use tax exempted for the Aerospace Manufacturing Site Sales & Use Tax Exemption for the survey year.

**Example** (for a .095 tax rate location) purchase amount (\$1000) x state and local rate (.095) = tax exempted (\$95.00).

*Aerospace Personal Property Tax Exemption for Superefficient Airplane Manufacturers (RCW 84.36.655):* ([return to question](#))

Enter the total amount of personal property taxes exempted during the survey year on personal property used in the manufacturing of superefficient airplanes.

*Agricultural Crop Protection Products (RCW 82.21.040):* ([return to question](#))

Enter the amount of hazardous substances tax exempted for qualifying agricultural crop protection products during the survey year.

The exemption amount is calculated as follows: Multiply the value of products exempted from the application of the tax by 0.007.

*Aluminum Smelters Use Tax Exemption for Compressed/Liquefied Natural Gas (RCW 82.12.022):* ([return to question](#))

Enter the total amount of use tax exempted on purchases of compressed or liquefied natural gas used by an aluminum smelter. The exemption amount is calculated as follows: Multiply the total amount paid for qualifying purchases by the combined retail sales tax rate that applies to the location where the purchases were received. To find the applicable rate go to <http://taxrates.dor.wa.gov>.

*Dairy Product Manufacturers B&O Tax Deduction (RCW 82.04.4268):* ([return to question](#))

For part 1 of this question, enter the total sales amount of dairy products manufactured by you in Washington and delivered to buyers located outside this state.

For part 2, enter the total sales amount of dairy products manufactured by you in Washington which were sold and delivered to buyers in Washington who transport the goods outside this state in their regular course of business.

For part 3, enter the total sales amount of dairy products manufactured by you in Washington which were sold and delivered to buyers in Washington who use the dairy product as an ingredient or component in the manufacturing of a dairy product.

For part 4, sum parts 1 and 2 and then multiply by 0.00484.

*Data Center Sales & Use Tax Exemption (RCW 82.08.986, 82.12.986):* ([return to question](#))

Enter the amount of sales & use tax exempted on purchases of eligible server equipment, power infrastructure, and labor or services rendered in respect to installing eligible server equipment and power infrastructure.

**Example** (for a .095 tax rate location) purchase amount (\$1000) x state and local rate (.095) = tax exempted (\$95.00).

*Fruit and Vegetable Product Manufacturers B&O Tax Exemption (RCW 82.04.4266): [\(return to question\)](#)*

For part 1 of this question, enter the total sales amount of fresh fruit and vegetable products manufactured by you in Washington and delivered to buyers located outside this state.

For part 2, enter the total sales amount of fresh fruit and vegetable products manufactured by you in Washington which were sold and delivered in Washington to buyers who transport the goods outside of Washington in their regular course of business.

For part 3, sum parts 1 and 2 and then multiply by 0.00484.

*Hog Fuel Sales & Use Tax Exemption (RCW 82.08.956, 82.12.956): [\(return to question\)](#)*

Enter the total amount of sales & use tax exempted for the Hog Fuel Sales & Use Tax Exemption for this facility for the survey year.

**Example** (for a .095 tax rate location) purchase amount (\$1000) x state and local rate (.095) = tax exempted (\$95.00).

*Public Research Universities Machinery & Equipment Sales & Use Tax Exemption (RCW 82.08.025651, 82.12.025651): [\(return to question\)](#)*

For each category listed, enter the total amount of sales & use tax exempted on machinery and equipment used primarily in research and development by a Public Research University. The exemption amount is calculated as follows: Take the total amount paid for qualifying machinery and equipment for which sales or use tax was not paid. Multiply this amount by the combined retail sales tax rate that applies to the location where the machinery and equipment was received. To find the applicable rate, go to <http://taxrates.dor.wa.gov>.

**Example** (for a .095 tax rate location) purchase amount (\$1000) x state and local rate (.095) = tax exempted (\$95.00).

*Category definitions:*

- **Advanced computing**
  - Means technologies used in the designing and developing of computing hardware and software, including innovations in designing the full spectrum of hardware from hand-held calculators to super computers, and peripheral equipment.
- **Advanced materials**
  - Means materials with engineered properties created through the development of specialized processing and synthesis technology, including ceramics, high value-added metals, electronic materials, composites, polymers, and biomaterials.
- **Biotechnology**
  - Means the application of technologies, such as recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products or to develop microorganisms for specific uses.
- **Electronic device technology**
  - Means technologies involving microelectronics; semiconductors; electronic equipment and instrumentation; radio frequency, microwave, and millimeter electronics; optical and optic-electrical devices; and data and digital communications and imaging devices.
- **Environmental technology**
  - Means assessment and prevention of threats or damage to human health or the environment, environmental cleanup, and the development of alternative energy sources.

*Renewable Energy Equipment Sales & Use Tax Exemption (RCW 82.08.962, 82.12.962): [\(return to question\)](#)*

Enter the total amount of sales & use tax refund you applied for during the survey year for the Renewable Energy Equipment Sales & Use Tax Exemption for this facility.



*Seafood Product Manufacturers B&O Tax Exemption (RCW 82.04.4269):* [\(return to question\)](#)

For part 1 of this question, enter the total sales amount of seafood products manufactured by you in Washington and delivered to buyers located outside this state.

For part 2, enter the total sales amount of manufactured seafood products that remain in a raw, raw frozen, or raw salted state and delivered in Washington to buyers who transport the goods outside of Washington in their regular course of business.

For part 3, sum parts 1 and 2 and then multiply by 0.00484.

*Semiconductor Sales & Use Tax Exemption (RCW 82.08.9651, 82.12.9651):* [\(return to question\)](#)

Enter the total amount of sales & use tax exempted on gases and chemicals used in the production of semiconductor materials. The exemption amount is calculated as follows: Take the total amount paid for qualifying gases and chemicals for which sales or use tax was not paid. Multiply this amount by the combined retail sales tax rate that applies to the location where the gases and chemicals were received. To find the applicable rate, go to <http://taxrates.dor.wa.gov>.

**Example** (for a .095 tax rate location) purchase amount (\$1000) x state and local rate (.095) = tax exempted (\$95.00).

*Solar Energy Systems Manufacturers or Processors Sales & Use Tax Exemption (RCW 82.08.9651, 82.12.9651):* [\(return to question\)](#)

Enter the total amount of sales & use tax exempted by a solar energy systems manufacturer producing semiconductor materials. The exemption amount is calculated as follows: Take the total amount paid for qualifying gases and chemicals for which sales or use tax was not paid. Multiply this amount by the combined retail sales tax rate that applies to the location where the gases and chemicals were received. To find the applicable rate go to <http://taxrates.dor.wa.gov>.

**Example** (for a .095 tax rate location) purchase amount (\$1000) x state and local rate (.095) = tax exempted (\$95.00).

*For Tax Deferral Programs Listed Below:*

Enter the total amount of tax deferred for all investment projects that have not met all program requirements and currently have deferred tax yet to be waived. Do not include tax deferrals that have been completely waived because all program requirements have been met. If you are a lessee who has received the benefit of a tax deferral from a lessor, enter the lessor's name(s) and tax registration number(s).

- Biotechnology & Medical Device Manufacturing Sales and Use Tax Deferral (RCW 82.75) [\(return to question\)](#)
- Cold Storage Warehouse Sales & Use Tax Deferral (RCW 82.74) [\(return to question\)](#)
- Dairy Product Manufacturers Sales & Use Tax Deferral (RCW 82.74) [\(return to question\)](#)
- Fresh Fruit and Vegetable Processors Sales & Use Tax Deferral (RCW 82.74) [\(return to question\)](#)
- High Technology Sales & Use Tax Deferral (Chapter 82.63 RCW) [\(return to question\)](#)
- High Unemployment County Sales & Use Tax Deferral (RCW 82.60) [\(return to question\)](#)
- Manufacturer's Sales & Use Tax Deferral (RCW 82.85) [\(return to question\)](#)
- Rural Counties Sales & Use Tax Deferral (Chapter 82.60 RCW) [\(return to question\)](#)
- Seafood Product Manufacturers Sales & Use Tax Deferral (RCW 82.74) [\(return to question\)](#)

*Aerospace FAR Part 145 Repair Stations Reduced B&O Tax Rate (RCW 82.04.250):* [\(return to question\)](#)

Calculate the tax savings amount for the reduced B&O tax rate by multiplying the total taxable amount reported under the FAR Part 145 Repair Station classification for the survey year by .001936.

*Aerospace Manufacturers Reduced B&O Tax Rates (RCW 82.04.260):* [\(return to question\)](#)

Calculate the tax savings amount for the reduced B&O tax rate as follows:

1. Sum the total taxable amounts reported under the preferential rates for aerospace manufacturing, wholesaling, and/or retailing for the survey year.
2. Divide the total multiple activities B&O tax credit amount taken in the survey year by .002904.
3. Subtract step 2 from step 1, then multiply by .001936.

*Aerospace Product Development Reduced B&O Tax Rate (RCW 82.04.290):* [\(return to question\)](#)

Calculate the tax savings amount for the reduced B&O tax rate by multiplying the total taxable amount for the survey year by .006.

*Aluminum Smelters Reduced B&O Tax Rates (RCW 82.04.2909):* [\(return to question\)](#)

Calculate the tax savings amount for the reduced B&O tax rate as follows:

1. Sum the total taxable amounts reported under the preferential rates for aerospace manufacturing, wholesaling, and/or retailing for the survey year.
2. Divide the total multiple activities B&O tax credit amount taken in the survey year by .002904.
3. Subtract step 2 from step 1, then multiply by .001936.

*Solar Energy Systems Manufacturers or Wholesalers B&O Reduced Rates (RCW 82.04.294):* [\(return to question\)](#)

Calculate the tax savings amount for the reduced B&O tax rate for Solar Energy Systems Manufacturers or Wholesalers by multiplying the taxable amount by .00209.

*Timber Industry Incentives (RCW 82.04.260(12)):* [\(return to question\)](#)

Calculate the amount of Timber Industry tax incentives for the survey year as follows:

- 1) **Add** Business and Occupation tax (B&O), taxable amounts from all timber industry activities (Processing for Hire Timber Products, Extracting Timber, Manufacturing of Timber Products, Wholesaling by Manufacturers of Timber Products, or Sale of Standing Timber for the survey year.
- 2) **Subtract** the taxable amounts from all timber activities Multiple Activities Tax Credit (MATC) taken in the survey year.
- 3) **Multiply** the net amount by .001416 (includes the rate surcharge of .00052), this is the amount of tax you saved.

**Example:**

Add taxable amounts (timber activities)	+ _____
Subtract taxable amounts (MATC credit, timber activities)	- _____
Total	= _____
X .001416	x <u>0.001416</u>
Total timber industry incentive savings	= _____

**Employment (Questions 3-18)**

3. Enter the total number of employees employed by your company in Washington State on December 31st of the survey year. If you are self employed, a member, or owner, do not count yourself as an employee unless you are covered by Unemployment Insurance through the Employment Security Department. You may use your fourth quarter wage and hour report filed with the Employment Security Department to complete the questions regarding employment.

Enter the percentage of those employees that are employed in full-time, part-time, and temporary employment positions. In order for a position to be treated as full-time or part-time, the employer must intend for the position to be filled for at least 52 consecutive weeks or 12 consecutive months, excluding any leaves of absence. A full-time position is a position that requires the employee to work, excluding overtime hours, 35 hours per week for 52 consecutive weeks, 455 hours a quarter, or 1,820 hours during a period of 12 consecutive months. A part-time position is a position in which the employee may work less than the hours required for a full-time position. A temporary position is a position that is intended to be filled for period of less than 52 consecutive weeks or 12 consecutive months. Positions in seasonal employment are temporary positions. [\(return to question\)](#)

4. Of the total number of employment positions from question 3, enter the total number of employees enrolled in medical plans, dental plans, and retirement plans provided by your company according to the three wage bands (less than \$30,000, \$30,000 to \$59,999, \$60,000 or more). Wages means compensation paid to an individual for personal services, whether denominated as wages, salary, commission, or otherwise as reported on the W-2 forms of employees. Stock options granted as compensation to employees are wages to the extent they are reported on the W-2 forms of the employees and are taken as a deduction for federal income tax purposes by the employer. [\(return to question\)](#)
5. Enter the number of people you obtained through temporary staffing firms for the year ending December 31st of the survey year. [\(return to question\)](#)
6. Enter the top three occupations you hired from temporary staffing firms. [\(return to question\)](#)

7. For people obtained through temporary staffing firms reported in question 5, enter the average duration of their employment at your business for the year ending December 31<sup>st</sup> of the survey year. ([return to question](#))
8. Enter the number of employees employed worldwide, including Washington State employees. Do not include people obtained from temporary staffing firms. ([return to question](#))
9. Of the total number of employees in question 8, what percentage work in research and development in Washington State and what percentage work in research and development worldwide (including Washington State employees). ([return to question](#))
10. Enter the total number of net new employment positions created (jobs created minus jobs eliminated) in Washington State during the survey year. ([return to question](#))
11. Of the total number of new employment positions, what percentage were Washington State residents? ([return to question](#))
12. Has your firm moved any activities into Washington State, or expanded or built a new facility in Washington State during the survey year? Answer all statements that apply. If your response to question 10 is greater than zero, you must select a “yes” answer. ([return to question](#))
13. Enter the number of employees in each category for each statement checked “yes” in question 12. ([return to question](#))
14. Enter the percentage of all employees in question 13 that were Washington State residents. ([return to question](#))
15. Choose yes or no if your firm moved any activities out of Washington State during the survey year. ([return to question](#))
16. If you reported that you moved any activities out of Washington State in question 15, enter the number of employees in each category that relocated out of the state because the activity moved. ([return to question](#))
17. If you were approved for a deferral that is operationally complete, enter the deferral certificate number(s) and total number of employees associated with each certificate. ([return to question](#))
18. If you are claiming the Tax Exemption for Fruit and Vegetable Processing, enter the number of employees reported in your firm’s quarterly wage and hour reports to the Employment Security Department and the average wage paid to temporary and seasonal employees per quarter. ([return to question](#))

#### **Patents, Trademarks, and Copyrights (Questions 19-23)**

19. Enter the number of United States patents received by your business during the survey year that were associated with new or potential products resulting from research and development, for which a tax incentive was received at any time. See RCW 82.63.010 for definitions of the various categories. ([return to question](#))
21. Enter the number of United States trademarks issued to your firm during the survey year by category. ([return to question](#))
22. Enter the number of United States copyrights issued to your firm during the survey year by category. ([return to question](#))
23. Enter the classification for federal copyrights, from question 22. ([return to question](#))

#### **Business Activities (Questions 24-34)**

24. If you took the High Technology Tax Deferral or the Public Research University Machinery and Equipment Sales & Use Tax Exemption, enter the percentage of activity performed in any of the research and development activities. See RCW 82.63.010 for definitions of the various categories. ([return to question](#))

25. If you took the Tax Deferral for Investment Projects for Manufacturing Facilities, Fresh Fruit and Vegetable Processors, Seafood, Dairy, Cold Storage Warehouse, Biotechnology Manufacturers, Rural Counties, or High Unemployment Counties, describe the products manufactured or stored at any sites in Washington that received a tax deferral for investment projects during the survey year. [\(return to question\)](#)
26. If you claimed a B&O tax deduction or B&O tax exemption for Fruit and Vegetable Processing or Dairy and Seafood Products, describe the products sold for which the exemption was claimed during the survey year. [\(return to question\)](#)
27. Did the research and development for which your firm received a tax incentive result in a new product, service, new process, project, or support on-going research? If yes, enter the number of new products, services, processes, projects, and on-going research projects by classification in the matrix. If “no,” check box and skip to question 30. [\(return to question\)](#)
28. Enter the percentage of new products, processes, services, or projects that resulted from the credit or deferral programs that were produced or distributed by your firm’s Washington State employees. **(Sum of 28 and 29a must be equal or less than 100%)** [\(return to question\)](#)
- 29a. Enter the percentage of new products, processes, services, or projects reported in question 27 that were produced or distributed by other firms within Washington State. **(Sum of 28 and 29a must be equal or less than 100%)** [\(return to question\)](#)
- 29b. Enter the percentage of new products, processes, services, or projects reported in question 27 that had material or service inputs from other companies in Washington State. [\(return to question\)](#)
30. Mark “yes” if you used the Manufacturer’s Sales and Use Tax Exemption Certificate to purchase machinery and equipment used in manufacturing, research and development, or a testing operation, If “no,” skip to question 33. [\(return to question\)](#)
31. If you used the Manufacturer’s Sales and Use Tax Exemption Certificate to purchase machinery and equipment used in manufacturing during the survey year, estimate the retail value of all machinery and equipment purchased. [\(return to question\)](#)
32. Enter the percentage of machinery and equipment purchased during the survey year (from question 31) that was used for more than half the time in research and development. [\(return to question\)](#)
33. Enter the estimated retail value of sales made during the survey year of all new products, services or processes that resulted from the High Technology Deferral Program, since you began using the deferral. The estimated dollar value should include sales made by your firm and through other firms. For example, if you receive royalties for a product, what would you consider the retail value of that product to be (you receive 10% on each product sold and have been paid \$1,000,000 through the survey year the value would be  $\$1,000,000 / .10 = \$10,000,000$ ). [\(return to question\)](#)
34. Has your firm acquired or merged with another company during the survey year? Has your company reorganized during the survey year? If you answer yes to either question, please enter the company name and tax registration number for the acquired, merged, or predecessor company. (If necessary, attach an additional page to respond to this question). [\(return to question\)](#)

42. If you are claiming the Manufacturer's Sales & Use Tax Deferral, complete the chart for each category. (If this is your first survey, complete the chart for every quarter between the time the application for deferral was submitted and the end of the survey year.)

*Definitions:*

- Construction: All work related to the design, planning, and construction of qualified buildings or equipment upgrades. Includes jobs not necessarily located at the worksite such as architectural services.
- Worksite: The physical location of the qualified buildings or equipment.
- Project: All work related to supporting the manufacturing or production activities once construction is complete. Includes jobs not necessarily located at the worksite.
- Jobs Created at the Worksite: if at least half of the employee's time is spent at the worksite.
- Jobs Created by the Project: If at least half of the employee's time is on work related to manufacturing or production involving the buildings or equipment and the work did not exist prior to the investment.
- Total Wages: The sum of wages for all employees in the specified category.
- Total Hours: The sum of hours worked by all employees in the specified category.
- Number of Employees: The sum of all employees in the specified category who worked at some point during the quarter.
- Number of Employees with Medical, Dental, or Retirement: The number of employees in the specified category who were eligible for these benefits at some point during the quarter. ([return to question](#))

43. Businesses that receive a *Certificate for Sales Tax Exemption for Purchases by Data Centers* must create a certain number of family wage employment positions. For each certificate received, enter the physical location and number of employees for each specified category.

*Definitions:*

Family wage employment position must meet the following criteria in RCW 82.08.986(3)(c)

- Permanent – held for longer than 52 consecutive weeks
- 40 hours of weekly work
- Full-time basis physically located at data center
- Receive a wage equivalent to or greater than 150% of the per capital personal income of the county in which the qualifying project is located
- Position entitled to health insurance

*Independent Contractor*: RCW 82.08.986(3)(c)(ii)(B) Individuals performing work at an eligible computer data center as an independent contractor hired by the owner of the eligible computer data center or as an employee of an independent contractor hired by the owner of the eligible computer data center, if the work is necessary for the operation of the computer data center, such as security and building maintenance, and provided that all of the Family Wage Employee requirements listed above are met. ([return to question](#))