


SCHEDULE B - Multiple Activities Tax Credit Form

Business Name:
City Account #: BUS-
Prepared by:
Tax Period:

 <p>CITY OF AUBURN WASHINGTON DEPARTMENT OF FINANCE, TAX DIVISION 25 WEST MAIN STREET, AUBURN, WA 98001 TAX@AUBURNWA.GOV AUBURNWA.GOV/BANDOTAX</p>
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Part I - External Credits

Use Part I if:

- A. You have sold products in Auburn that were extracted, manufactured, or printed in another jurisdiction for which you paid eligible gross receipts taxes;
- B. You have extracted products in another jurisdiction which were manufactured, partially manufactured, or printed in Auburn.

Tax Code	Activity resulting in a tax credit	COLUMN 1 Taxable Amount	COLUMN 2 Auburn	COLUMN 3 Other Gross Receipts City	COLUMN 4 Credit (Lesser of column 2 or 3)
			Gross receipts taxes paid		
70	A. Selling in Auburn products extracted, manufactured, or printed outside Auburn				
72	B. Extracting products in another jurisdiction which were manufactured in Auburn.				

Part II – Internal Credits, Columns 2, 3, and 4:

Use part II if: You have sold products in Auburn which were also manufactured, extracted, or printed in Auburn.

TAX CODE	Activity	COLUMN 1 Taxable Amount	COLUMN 2 Manufacturing/ Extracting	COLUMN 3 Wholesaling	COLUMN 4 Retailing	COLUMN 5 Credit	
			Tax Paid				
75	Wholesaling					Lesser of Col 2 or 3	
78	Retailing					Lesser of Col 2 or 4	

Total External and Internal Tax Credits from Part I COLUMN 4 and Part II COLUMN 5:

Transfer this amount to the multiple activities tax credit line on business tax return.

For purposes of identifying which credit to use: External Credits are for products extracted or manufactured outside of Auburn. Internal Credits are for products manufactured inside of Auburn.

Multiple Activities Tax Credit Form

Part I - External Credits

You have sold products in Auburn that were extracted, manufactured, or printed in another jurisdiction AND you paid gross receipts taxes; OR you have extracted products in another jurisdiction which were manufactured, partially manufactured or printed in Auburn.

If the product is sold in Auburn, but manufactured, extracted or printed in another city with a B & O tax, then the other city will receive the manufacturing tax. The tax credit would equal the lesser of the two amounts that would be paid under manufacturing for the City of Auburn or the amount that was paid to the other city.

If the product is manufactured in Auburn, but the product(s) used to make the item was extracted in another city with B & O tax, the city that the product was extracted from would receive the tax. The tax credit would equal the lesser of the two amounts that would be paid for manufacturing at City of Auburn or amount that was paid to the other city.

Activity resulting in a tax credit	COLUMN 1 Taxable Amount	COLUMN 2 Auburn	COLUMN 3 Other City	COLUMN 4 Credit
A. Selling in Auburn products extracted, manufactured, or printed outside Auburn	Page 1 (B&O Tax Return), Col 4, Line 1 and/or 2	Col 4 Line 1 x 0.0018 (Whls tax rate) and/or Col 4 Line 2 x 0.0005 (Retail tax rate)	Other City's Mfg tax rate x Col 1	Lesser of Col 2 or 3
B. Extracting products in another jurisdiction which were used to manufacture in Auburn		Col 4 Line 6 x 0.0010 (Mfg tax rate)	Other City's Mfg tax rate X Col 1	Lesser of Col 2 or 3
C. Total External Credits				Col 4 Line A + Line B

Part II - Internal Credits

	COLUMN 1 Taxable Amount	COLUMN 2 Manufacturing/ Extracting	COLUMN 3 Wholesaling	COLUMN 4 Retailing	COLUMN 5 Credit
D. Wholesaling	Page 1 (B&O Tax Return), Col 4, Line 1	Col 1 x .0010 Mfg tax rate	Col 1 x .0018 Whslg tax rate		Lesser of Col 2 or 3
E. Retailing	Page 1 (B&O Tax Return), Col 4, Line 2	Col 1 x .0010 Mfg tax rate		Col 1 x .0005 Retailing tax rate	Lesser of Col 2 or 4
F. Total Internal Credits					Col 5, Line D + E
G. Total External and Internal Credits					Line C + F