**CITY OF SEATTLE**

**MULTIPLE ACTIVITIES TAX CREDIT FORM**

**Part 1 - EXTERNAL CREDITS**

*Use Part 1 if you have paid eligible gross receipts taxes to another local jurisdiction for the privilege of extracting the products you manufactured in Seattle, or for extracting or manufacturing the products you sold in Seattle.*

<table>
<thead>
<tr>
<th>Activity resulting in a tax credit.</th>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Selling in Seattle products extracted, manufactured, or printed outside of Seattle.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Manufacturing in Seattle products extracted outside of Seattle.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Part II - INTERNAL CREDITS**

*Use Part II if you have paid taxes to Seattle under two or more classifications on the same product.*

<table>
<thead>
<tr>
<th>Activity resulting in a tax credit.</th>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4a</th>
<th>Column 4b</th>
<th>Column 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>C. Manufacturing activities on products extracted in Seattle.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Selling in Seattle products extracted, manufactured, or printed in Seattle.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total External & Internal Credits From Part I Column 4 and Part II Column 5:**

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

**INSTRUCTIONS**

1. Find the activity (A, B C or D) which applies to your business (more than one may apply).
2. Enter in Column 1 the taxable amount (gross less deductions) pertaining to the activity.
3. Compute the amount of the credit as explained below and enter the total amount of the credits in part I Column 4 and Part II Column 5 into the total credit box.

**External Credit**

1. Enter in Column 2 the Seattle B&O tax applicable to the activity (use tax rates shown on tax return).
2. Enter in Column 3 the tax paid to another local jurisdiction on the same taxable amounts.
3. Enter in Column 4 the lesser of Columns 2 or 3.

**Internal Credit**

1. Enter in Columns 2, 3, and 4a & 4b the Seattle B&O tax paid on each of the activities, as applicable.
2. For activity C enter in Column 5 the lesser of the tax amount in Column 2 or Column 3.
3. For activity D, enter in Column 5 the lesser of the tax amount in Columns 2, 3, or the combined total of Column 4a and 4b.
4. If tax amounts are equal (one is not less than the other) then enter one of the tax amounts in Column 5.