



MAIL TO: State of Washington
Department of Revenue
PO Box 34051
Seattle, WA 98124-1051

COMMUTE TRIP REDUCTION REPORTING SCHEDULE



► Use Black Ink and Attach Original Form to Your Return

Tax Registration Number

Reporting Period /

Business Name _____

Beginning July 1, 2003, employers and property managers who provide financial incentives for using commute trip reduction (CTR) methods may claim a credit on their Combined Excise Tax Return. Financial incentives must be paid to, or on behalf of, their own employees or employees of others. The incentives must be paid for ride sharing, public transportation, car sharing, or non-motorized commuting. Chapter 364, Laws of 2003.

The credit may be used against the business and occupation tax (B&O) or public utility tax (PUT). However, the same credit may not be used against both taxes. The credit must be claimed for the same fiscal year (July 1 through June 30) in which the incentives are paid. If the B&O and public utility taxes due are equal to or greater than the credit accrued during the fiscal year, the credits may be carried over (deferred) for up to three fiscal years.

The credit is equal to 50% of the incentive paid to or on behalf of the employee, less any employee contributions. The maximum amount of credit for each employee per fiscal year is \$60. The maximum amount of credit an employer or property manager may take for a fiscal year is \$200,000. The statewide cap is \$2.25 million for a fiscal year. Credits claimed after the statewide cap is reached will be denied.

If you have questions regarding the commute trip reduction credit, call (360) 902-7151. For additional forms, visit our web site at <http://dor.wa.gov>.

Calculation of Commute Trip Reduction Credit

1. Number of employees for which incentives are paid this fiscal year _____

	Incentives Paid Fiscal YTD	Credit
2. CTR incentives paid this fiscal year to date (maximum \$120 per employee)..... \$	<input type="text"/>	<input type="text"/>
3. Maximum of \$200,000 CTR credit per employer or property manager per fiscal year..... \$		<input type="text"/>

Total Available Commute Trip Reduction Credit

4. Possible CTR credit amount for this fiscal year (the lesser of lines 2 or 3 above)..... \$	<input type="text"/>
5. Total CTR credits taken on prior Combined Excise Tax Returns this fiscal year..... \$	<input type="text"/>
6. Subtract line 5 from line 4 for remaining available CTR credit this fiscal year..... \$	<input type="text"/>
7. From your Combined Excise Tax Return: Total B&O tax and public utility tax due this reporting period..... \$	<input type="text"/>
8. Enter the lesser of line 6 or line 7 above for this reporting period CTR credit. Transfer to line 9 or 10 below..... \$	<input type="text"/>

Note: If you are deferring credits, or taking previously deferred credits, please call (360) 902-7151 for instructions.

Amount of Commute Trip Reduction Credit Tax This Period

9. If you report under the Business and Occupation Tax Section , transfer this amount to page 2 on the Other Credits line of your Combined Excise Tax Return.	820 \$	<input type="text"/>
- OR -		
10. If you report under the Public Utility Tax Section , transfer this amount to page 2 on the Other Credits line of your Combined Excise Tax Return.	825 \$	<input type="text"/>

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

