



City of Shoreline
Schedule C: Multiple Activities Tax Credit Form

This credit ensures a business is not taxed twice when it performs multiple taxable activities that result in the same product

Date Due	Reporting Period Ending (required)	City of Shoreline Account # (required)

Section 1: EXTERNAL CREDITS (taxes paid to other local jurisdictions)

Code	Activity which results in a credit	Column 1	Column 2	Column 3	Column 4
		Taxable Amount	Gross Receipts Tax Paid		
			Shoreline	Non-Shoreline	
70	Wholesaling in Shoreline of products extracted, manufactured, or printed outside of Shoreline				
71	Retailing Shoreline of products extracted, manufactured, or printed outside of Shoreline				
72	Manufacturing in Shoreline of products extracted outside of Shoreline				
Multiple Activities Tax Credit: Subtotal of taxes paid to other local jurisdictions					

Section 2: INTERNAL CREDITS (taxes paid to Shoreline)

Code	Activity which results in a credit	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
		Taxable Amount	Extracting	Manufacturing/ Printing	Wholesaling	Retailing	Credit
73	Manufacturing activities on products extracted in Shoreline						
74	Wholesaling in Shoreline of products extracted in Shoreline						
75	Wholesaling in Shoreline of products manufactured in Shoreline						
76	Wholesaling in Shoreline of products printed in Shoreline						
77	Retailing in Shoreline of products extracted in Shoreline						
78	Retailing in Shoreline of products manufactured in Shoreline						
79	Retailing in Shoreline of products printed in Shoreline						
Multiple Activities Tax Credit: Subtotal of taxes paid to Shoreline							

80	Total Multiple Activities Tax Credit from Section 1 and Section 2: <i>(Transfer this amount to line 8 on the Multi-Purpose Tax Return)</i>
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INSTRUCTIONS

- Find the activity (code 70 – 79) that applies to your business (more than one may apply)
 - Enter in Column 1 the taxable amount (gross less deductions) pertaining to the activity.
 - Compute the amount of the credit and enter the total amount of the credits from Section 1 and Section 2 into line 80, then transfer the amount to line 8 on the Multi-Purpose Tax Return.
- Section 1: External Credits**
- Column 2: multiply Column 1 by tax rate listed on multi-purpose tax return and enter tax due in this column.
 - Column 3: from the same taxable amount in Column 1, enter tax paid to another local jurisdiction in Column 3.
 - Column 4: enter the lesser of Columns 2 or 3.

Section 2: Internal Credits

- Enter in Columns 2 – 5 the Shoreline B&O tax due on each of the activities, as applicable.
- For activity 73 enter in Column 6 the lesser of the tax amount in Columns 2 or 3.
- For activity 74 enter in Column 6 the lesser of the tax amount in Columns 2 or 4.
- For activities 75 and 76 enter in Column 6 the lesser of the tax amount in Columns 3 or 4
- For activity 77 enter in Column 6 the lesser of the tax amount in Columns 2 or 5
- For activities 78 and 79 enter in Column 6 the lesser of the tax amount in Columns 3 or 5
- If tax amounts are equal (one is not less than the other) for activities 73 – 79, then enter one of the tax amounts in Column 6.