



# BUSINESS AND OCCUPATION TAX RETURN

ALL BUSINESSES MUST FILE A BUSINESS AND OCCUPATION TAX RETURN

ISSAQUAH MUNICIPAL CODE SECTIONS 5.04 AND 5.05

## FINANCE DEPARTMENT

P.O. Box 1307 • Issaquah, WA 98027-1307  
 Phone (425) 837-3065 • Fax (425) 837-3029  
 Issaquahwa.gov

State UBI No.: \_\_\_\_\_

City License No.: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Street Address (if different): \_\_\_\_\_

Quarter Ending: \_\_\_\_\_

Taxes Due Date: \_\_\_\_\_

**You must pay Business and Occupation Tax when the total of your quarterly taxable income (Column 4) exceeds \$25,000.**

COLUMN 1 BUSINESS CLASSIFICATION	COLUMN 2 GROSS INCOME	COLUMN 3 DEDUCTIONS (See Below)	COLUMN 4 TAXABLE AMOUNT	COLUMN 5 RATE	COLUMN 6 TAX DUE
Manufacturing/Extracting				.0012	
Retailing				.0012	
Wholesaling				.0012	
Printing, Publishing or Extracting/Processing for Hire				.0015	
Retail Services				.0015	
Services & Other Business Activities				.0015	
<b>PENALTIES:</b> Late Returns must include the following penalties with payment, even if no tax is due:				<b>TOTAL TAX DUE THIS PERIOD</b>	
1 to 30 Days Late add 9% of Tax Due (minimum penalty of \$5.00)				<b>PENALTY</b>	
31 to 60 Days Late add 19% of Tax Due (minimum penalty of \$5.00)					
61 or More Days Late add 29% of Tax Due (minimum penalty of \$5.00)				<b>PREVIOUS BALANCE</b>	
<b>FINAL RETURN?</b> <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, please check one - Business was:				<b>TOTAL TAX &amp; PENALTY DUE</b>	
<input type="checkbox"/> MOVED <input type="checkbox"/> SOLD or <input type="checkbox"/> CLOSED (See Reverse)					

### DETAIL OF COLUMN 3 • DEDUCTIONS FROM GROSS INCOME

TYPE OF DEDUCTION	Manufacturing/ Extracting	Services & Other Business Activities	Retailing	Wholesaling	Printing Publishing or Extracting/ Processing for Hire
Motor Vehicle Fuel Sales					
Liquor, Beer, Wine Sales					
Credit Losses Sustained					
Cash Discounts					
Delivery to Buyer Outside Issaquah (see reverse for requirements)					
Other (Explain):					
<b>TOTAL DEDUCTIONS</b>					

### STATEMENT BY TAX PAYER

I/we hereby certify under the penalties of perjury that the sum above shown is the amount of tax for which I am/we are liable for the period above shown under and computed according to the provisions of this Ordinance. I/we further certify that the information herein given and the amount of the tax liability herein reported are full and true and I/we know the same to be so.

Signature of Owner/Representative \_\_\_\_\_ Date \_\_\_\_\_

Signer's Name & Title: \_\_\_\_\_ Phone: \_\_\_\_\_

(Please Print)

RETURN COMPLETED TAX RETURN TO ABOVE ADDRESS AND MAKE CHECK PAYABLE TO CITY OF ISSAQUAH

# CITY OF ISSAQUAH

## Business and Occupation Tax Return Instructions

### QUARTERLY RETURNS

<u>QUARTER</u>	<u>TAX PERIOD</u>	<u>TAX DUE DATE</u>
1 <sup>ST</sup>	JAN – FEBRUARY- MARCH	APRIL 30
2 <sup>ND</sup>	APRIL – MAY – JUNE	JULY 31
3 <sup>RD</sup>	JULY – AUGUST – SEPTEMBER	OCTOBER 31
4 <sup>TH</sup>	OCTOBER – NOVEMBER - DECEMBER	JANUARY 31

To avoid a Past Due penalty, your Tax Return must be post-marked on or by the Tax Due Date for the Tax Period you are reporting.

### PENALTIES

If this Tax Return is past due, the following penalties must be included in your payment, even if no tax is due:

<u>DAYS PAST DUE</u>	<u>PENALTY</u>
If postmarked 1 – 30 days after the Due Date	9% of Tax Due, Minimum of \$5.00 Due
If postmarked 31 – 60 days after the Due Date	19% of Tax Due, Minimum of \$5.00 Due
If received 61 or more days after the Due Date	29% of Tax Due, Minimum of \$5.00 Due

### ADDITIONAL INFORMATION

- ✓ Taxes are based on Gross Receipts. Please enter your gross receipts in the appropriate box on the front of form.
- ✓ If taxable amount after deductions is equal to or less than \$25,000 this quarter, no tax is due. This Tax Return must be completed, signed and returned each reporting period, even if no tax is due.
- ✓ **Zero tax due returns may now be emailed** to the City. To do so, you **must scan the form with your signature** and email them to: [zerotaxduereturns@issaquahwa.gov](mailto:zerotaxduereturns@issaquahwa.gov).
- ✓ The City of Issaquah does not allow all the deductions that the State of Washington allows. If you are not sure of a deduction, contact the City Finance Department. PLEASE NOTE: Costs of doing business are not deductible.
- ✓ **DELIVERY TO BUYER OUTSIDE ISSAQUAH Deduction:** If you are claiming a deduction for tangible personal property sold and delivered to buyer(s) outside Issaquah, you must keep records reflecting individual buyer(s) and the delivery address in the event of an audit.
- ✓ Please notify the City of Issaquah Finance Department if your business location(s) has changed.
- ✓ If you are unsure of your filing status, please contact the City Finance Department.

### OWNERSHIP CHANGE OR BUSINESS CLOSURE

Please provide the following information if there has been a sale or closure of your business during this tax period:

**Date Business Closed/Ownership Changed** \_\_\_\_\_

**New Owner's Name:** \_\_\_\_\_

**New Owner's Address:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### DELIVERY/FILING INSTRUCTIONS:

**Mail this completed Tax Return to:**

City of Issaquah  
Finance Department  
P.O. Box 1307  
Issaquah, WA 98027

**Or deliver in person to:**

City of Issaquah  
Finance Department  
130 E. Sunset Way, 2<sup>nd</sup> Floor  
Issaquah, WA 98027