



BUSINESS AND OCCUPATION ANNUAL 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) 837-3049 or (425) 837-3058
 Email BandO@Issaquahwa.gov

State UBI No.: _____

City License No.: _____

Mailing Address: _____

Street Address (if different): _____

Tax Year Ending: _____

Taxes Due Date: _____

You must pay Business and Occupation Tax when the total of your annual taxable income (Column 4) exceeds \$100,000.

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		
PENALTIES: Late Returns must include the following penalties with payment, even if no tax is due:						TOTAL TAX DUE THIS PERIOD			
1 to 30 Days Late add 9% of Tax Due (minimum penalty of \$5.00)						PENALTY			
31 to 60 Days Late add 19% of Tax Due (minimum penalty of \$5.00)						PREVIOUS BALANCE			
61 or More Days Late add 29% of Tax Due (minimum penalty of \$5.00)						TOTAL TAX & PENALTY DUE			
FINAL RETURN? <input type="checkbox"/> YES <input type="checkbox"/> NO		If yes, please check one - Business was: <input type="checkbox"/> MOVED <input type="checkbox"/> SOLD or <input type="checkbox"/> CLOSED (See Reverse)							

DETAIL OF COLUMN 3 •

TYPE OF DEDUCTION	Manufacturing		Services & Other Business Activities		Retailing		Wholesaling		Printing Publishing Extracting or 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):										
TOTAL DEDUCTIONS										

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

ANNUAL RETURNS

Applies when annual taxable income is greater than \$100,000

TAX PERIOD

JANUARY - DECEMBER

TAX DUE DATE

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:

DAYS PAST DUE

If postmarked 1 – 30 days after the Due Date
If postmarked 31 – 60 days after the Due Date
If received 61 or more days after the Due Date

PENALTY

9% of Tax Due, Minimum of \$5.00 Due
19% of Tax Due, Minimum of \$5.00 Due
29% of Tax Due, Minimum of \$5.00 Due

INTEREST

Interest will be assessed to late taxes at the rate set by the State of Washington Department of Revenue according to RCW 82.32.050.

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 \$100,000 for the year, no tax is due.
- ✓ **If no tax is due, you do not need to submit a tax return form.**
- ✓ 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, 2nd Floor
Issaquah, WA 98027