



POST OFFICE BOX 548
 ILWACO, WASHINGTON 98624
 (360) 642-3145

UBI NUMBER

BUSINESS & OCCUPATION TAX REPORT

Be sure that Name, Address and Zip are correct. MAKE CHECKS PAYABLE TO CITY OF ILWACO.

NAME	
ADDRESS	
CITY, STATE	
ZIP CODE	

LOCATION

PERIOD	DATE DUE

Please note: the following B & O reports are past due:

	Column 1 BUSINESS CLASSIFICATION	Column 2 GROSS RECEIPTS	Column 3 CITY DEDUCTIONS/ EXEMPTIONS	Column 4 TAXABLE AMOUNT	*Column 5 RATE	Column 6 TAX DUE
1	ALL ACTIVITIES					

CITY EXEMPTIONS

Please list and state reasoning for city exemptions and then enter the amount in column 3.

Exemption: \$ _____ Reason: _____

Exemption: \$ _____ Reason: _____

Exemption: \$ _____ Reason: _____

GROSS RECEIPTS

Quarter 1 _____

Quarter 2 _____

Quarter 3 _____

Quarter 4 _____

Total _____

Please report previous quarter revenue here

LINE A -	Sub Total Column 6	+	
LINE B -	Credits or Overpayments	-	
LINE C -	Total Tax Due	=	

**EVERY BUSINESS MUST FILE A TAX REPORT
REGARDLESS OF GROSS INCOME**

GROSS INCOME GREATER THAN \$20,000 for this reporting period shall be taxed at the rates indicated in Column 5.

GROSS INCOME LESS THAN \$20,000 for this reporting period do not owe tax, but **MUST** file a report, listing the total receipts; declare no tax due and file this report with the city.

Fill in the following spaces if there has been a sale or transfer of the business during this period.

Business Discontinued: _____

Name of New Owner: _____

Explain any changes in business or added activities: _____

The undersigned taxpayer declares that they have read the foregoing report and certifies it to be correct.

Dated this _____ Day of _____

Firm Name _____

BY: _____

Office or Title _____ Phone No. _____

A REPORT MUST BE FILED. BE SURE TO COMPLETE AND SIGN THIS FORM.

For annual & quarterly instructions/reminders, please see reverse.

B & O Tax Reminder

General Instructions:

1. **City of Ilwaco Business and Occupation (B & O) Tax reports and payments for annual filers are due by January 31.**
2. **City of Ilwaco Quarterly Business and Occupation (B & O) Tax reports and payments are due by the end of the month following the end of the quarter.**
3. The gross receipts on the report form is the same figure you report on your Combined Excise Tax Return filed with the State of Washington.
4. If you have bona fide business locations both inside the city limits of the City of Ilwaco and within another community, the City of Ilwaco *does not* tax sales made by your other locations in other communities.
5. If you do not have a business location inside of the City of Ilwaco, yet transact business within the City of Ilwaco, you do owe tax on the transactions within the City of Ilwaco.
6. **You are not required to pay the City of Ilwaco B & O tax until your business has gross receipts for the calendar year that total \$20,000 or more.** For example, if your business has gross receipts for the first quarter that are less than \$20,000, you owe nothing but are required to file a return. Then, if at the end of the second quarter (or third or fourth) your gross receipts for the year to date total \$20,000 or more, you are required to remit the total tax due on the entire amount (including the \$20,000) at that time.

Exemptions:

1. All types and sources of income, revenue, proceeds or receipts that are exempt from the business and occupation tax imposed by the State of Washington pursuant to Chapter 82.04 RCW.
2. Gross income or proceeds derived from liquor, as defined by RCW 66.04.010(15), motor vehicle fuels and any other services or items that are not subject to taxation by the city pursuant to state law.
3. Gross income, revenue, proceeds or receipts that are subject to taxation by any other city.

Revenue derived from these sources may be subtracted from your taxable revenue. To claim these exemptions, you must identify each exemption and the amount you are claiming on the form on the reverse side. The city retains the right to require proof of any of the figures you submit, including the amounts and apportionment of gross receipts and exemptions.