

Instructions for Business & Occupation Report

General Instructions:

1. The City of Ilwaco Quarterly B&O Tax is to be remitted within thirty days after the end of each calendar quarter. Annual B&O Tax is to be remitted within 30 days after the end of the calendar year.
2. The Gross Receipts on this form is the same figure you report on your Combined Excise Tax Return filed with the State of Washington. You may be asked to provide a copy of the State Combined Excise Tax Return for the same reporting period.
3. If you have bona fide business locations both inside of the City of Ilwaco and another community, the City of Ilwaco does not tax sales made by your other locations in other communities.
4. 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 that total \$20,000 or more annually.
5. You are not required to pay the City 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 you still need to file a return indicating your gross receipts for the quarter). 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 shall remit the tax due for the **total** of the year-to-date gross receipts at that time.
6. Exemptions: The City of Ilwaco allows the exemptions listed below. 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 City provided form. 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.
 - a) All types and sources of income, revenue, proceeds, or receipts which are exempt from the business and occupation tax imposed by the State of Washington pursuant to Chapter 82.04 RCW.
 - b) Gross income or proceeds derived from liquor, as defined by RCW 66.04.010(15), motor vehicle fuels and any other services or items which are not subject to taxation by the City pursuant to state law.
 - c) Gross income, revenue, proceeds, or receipts which are subject to taxation by any other city.