



CITY OF BELLINGHAM

Finance Department • City Hall • 210 Lottie Street • Bellingham, WA 98225
www.cob.org/business • Phone (360) 778-8010 • Fax (360) 778-8001

**TAX
IS DUE:**

BUSINESS AND OCCUPATION TAX RETURN

TAX PERIOD:

BUSINESS REGISTRATION NO.

Business Name	Bus. Phone
Business Location	Bus. Fax
Mailing Address	Start Date
Description of Business	
Ownership	E-mail Address
WA State UBI No.	Federal I.D. No.

UPDATE BELOW NAMES OF OWNERS, PARTNERS, OR CORPORATE OFFICERS - Attach additional page if necessary

Owner Name	Title	Phone
Home Address		Cell Phone
Owner Name	Title	Phone
Home Address		Cell Phone

PLEASE CALCULATE TOTAL TAX DUE BY ENTERING AMOUNTS IN BOXES BELOW: (Instructions on reverse side)

BUSINESS CLASSIFICATION	GROSS RECEIPTS	TAX DEDUCTIONS					TAXABLE AMOUNT	TAX RATE	TAX DUE
		BAD DEBTS	CASH DISCOUNTS	INTERSTATE	LIQUOR, GAMBLING & GASOLINE SALES	OTHER			
EXTRACTING								.0017	
MANUFACTURING								.0017	
RETAILING								.0017	
WHOLESALE								.0017	
SERVICE & OTHER ACTIVITIES								.0044	

CHECK BOX IF MATC FORM ATTACHED <input type="checkbox"/> CREDIT AMOUNT \$ _____ Business was: Sold Moved Closed Contact Info Changed Please Complete Change or Business Closure Section on reverse side of Form	TOTAL TAX DUE THIS PERIOD PENALTIES <small>(SEE INSTRUCTIONS ON REVERSE SIDE)</small> PREVIOUS BALANCE TOTAL DUE
--	--

I certify, under penalty of perjury, that I have examined this return and any accompanying schedules and statements, and to the best of my knowledge and belief, it is a true, correct and complete return.

Signature of Owner or Representative: _____ Title: _____ Date: _____

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

SAVE TIME, PAY ON LINE - www.cob.org/botax

CITY OF BELLINGHAM

Business And Occupation Tax Return Instructions

MONTHLY RETURNS

Tax due the last day of the following month.

ANNUAL RETURNS

Tax due January 31.

To avoid a late penalty, your Tax Return must be postmarked on or before the due date.

QUARTERLY RETURNS

TAX PERIOD

TAX DUE DATE

JAN - FEB - MARCH

APRIL 30

APRIL - MAY - JUNE

JULY 31

JULY - AUG - SEPT

OCTOBER 31

OCT - NOV - DEC

JANUARY 31

PENALTIES

If this Tax Return is past due, the following penalties must be included in your payment - minimum penalty \$5.00, if tax is due.

If postmarked after the due date: 9% OF TAX DUE

If postmarked after the last day of the month following the due date: 19% OF TAX DUE

If postmarked after the last day of the 2nd month following the due date: 29% OF TAX DUE

ADDITIONAL INFORMATION

- Taxes are based on Gross Receipts. Please enter your gross receipts in the appropriate box(es) on reverse side.
- If taxable amount after deductions is less than \$5,000 this quarter for quarterly filers, or less than \$20,000 this year for annual filers, no tax is due. If you are unsure of your filing status, please contact the City Finance Department. This Tax Return must be completed, signed, and returned each period even if no tax is due.
- The City of Bellingham 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.
- If your previous Tax Return was not postmarked by the due date, taxes were not paid in full, or a credit balance exists on your account, this amount should either be paid in full or deducted from the amount owed on this tax form.
- **Warning!** United States Postal Service only postmarks certain mail depending on the type of postage used. Postage that is not postmarked: Metered mail, pre-canceled stamp, "Forever" Stamps, Automated Postal Center (APC) Stamps, Permit Imprint. Mail may not be postmarked on the same day it is deposited into a receptacle.
- If a payment is received after the delinquency date with no postmark, the payment shall be considered late and penalties will be imposed.

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 _____ New Email _____

Date Ownership Changed _____ New Phone _____

New Owner's Name _____

Address _____

Mail or deliver completed Tax Return to:

City of Bellingham
Finance Department
210 Lottie Street
Bellingham, WA 98225

More information available at:

www.cob.org/business