



BUSINESS AND OCCUPATION TAX

Maintaining Your Account

Table of Contents

HOW TO GET TO THE B&O TAX WEBSITE	4
LOG IN-CREATE ACCOUNT	4
NEW CUSTOMER (First time setup)	4
NEED PIN	4
RETURNING CUSTOMER	4
FORGOT PASSWORD	4
RENEW LICENSE FILE A RETURN	4
UPDATE OWNER INFORMATION	5
ENTER GROSS RECEIPTS	5
Retailing:	5
Wholesaling:.....	5
Extracting:	5
Manufacturing:	5
DIGITAL SIGNATURE GUIDELINES	5
PAYMENT	6
CHANGING RETURN	6
IN CART	6
NOT IN CART	6
MAKE PAYMENT	7
NEED PIN	7
CLOSE ACCOUNT	8
CHANGE PASSWORD	8
LOGOUT	8
PAPER RETURNS	9
AMMENDED RETURNS	9

HOW TO GET TO THE B&O TAX WEBSITE

Go to: <http://cob.org/>

Click on Taxes

Click on Taxes

Click on File Online

LOG IN-CREATE ACCOUNT

NEW CUSTOMER (First time setup)

ENTER EMAIL, PASSWORD, CONFIRM PASSWORD

CLICK SIGN UP

CLICK RENEW A LICENSE

ENTER CODE IN BOX

ENTER ACCOUNT NUMBER AND PIN

Pin numbers are emailed each filing period to the email on file. If you did not receive your pin please check your junk or spam mail.

NEED PIN ENTER CODE AND ACCOUNT NUMBER CLICK "HERE" TO HAVE PIN EMAILED

RETURNING CUSTOMER ENTER EMAIL AND PASSWORD CLICK SIGN IN

FORGOT PASSWORD: ENTER EMAIL CLICK FORGOT PASSWORD

**ADD A NEW LICENSE-CLICK RENEW A LICENSE FOLLOW NEW USER FOR ACCOUNT
ALREADY SETUP SELECT RENEW**

RENEW LICENSE FILE A RETURN

If your taxable gross receipts after deductions (per BMC 6.04) are less than \$5,000 in a quarter for quarterly filers, or less than \$20,000 in a year for annual filers, no tax is due. If you are unsure of your filing\renewal status, please contact the City Finance Department.

A Tax Return must be completed, signed and returned each period even if no tax is due.

Only one renew\filing can be completed in a 48 hour period. If you have more than one return to file you may either wait and file each one or complete a paper return; penalties maybe applied. Please see amended returns below if amending a return.

MAKE ANY NECESSARY CHANGES AND CLICK SAVE AND CONTINUE

UPDATE OWNER INFORMATION

If there has been a change of ownership DO NOT complete this online process.

Contact us AT 360-778-8012 for instructions.

MAKE CHANGES AND CLICK SAVE OWNER/OFFICER #1

If you have more than one owner\officer that needs updating repeat process as needed.

WHEN ALL CHANGES HAVE BEEN MADE CLICK DONE WITH CONTACTS

ENTER GROSS RECEIPTS

READ INSTRUCTIONS CAREFULLY. IF YOU NEED TAX GUIDANCE PLEASE CONTACT YOUR ACCOUNTANT OR REFER TO BMC 6.04. WE CANNOT GIVE TAX ADVICE.

Retailing: Selling goods and certain services to consumers. Taxable retail services include those generally performed on property, such as repair, but not personal or professional services, such as services performed by doctors, attorneys or accountants.

Wholesaling: Selling goods and services to businesses who will resell them to others in the regular course of business. The B&O tax is calculated on the wholesale selling price. If you are a wholesaler, you must keep a reseller permit on file from each buyer to document the transaction as a wholesale sale. Do not send reseller permits to the City of Bellingham Finance Department; they must be kept by the wholesaler. Retail sales tax is not collected on wholesale transactions. Reseller permits are good as long as the buyer and seller do business with each other once every 12 months.

Extracting: Taking of natural products, such as logging, mining, quarrying, etc. B&O tax is calculated on the value of products extracted, determined by selling price. Extractor for hire means a person who performs, under contract, necessary labor or mechanical services for an extractor.

Manufacturing: Firms that manufacture items in the City of Bellingham. Manufactured products used by the manufacturer, but not sold (or used prior to sale), also are subject to B&O tax under this classification. The Manufacturing B&O tax is based on the value of the products, which is usually determined by the selling price. In cases where there is no sale, the value is the selling price of similar products. If the producer sells and delivers the manufactured product within the city, that income is also reported under the Wholesaling or Retailing B&O tax classification. However, tax is only paid on one activity by completing a City of Bellingham Multiple Activities Tax Form to claim the credit.

ENTER GROSS RECEIPTS IN APPROPRIATE ROW

PRINT SCREEN EMAIL CONFIRMATION DOES NOT INCLUDE DETAIL

CLICK CONTINUE

DIGITAL SIGNATURE GUIDELINES

Your digital signature can be any combination of letters, numbers, spaces and/or punctuation marks placed between two forward slash " / " NOT "|" or "\" symbols. This is located on the same key as "?".

Examples: /John doe/
 /jd/
 /5559123/
 /jd0123/

/jd\$123/
/jd \$123/

ENTER IN YOUR DIGITAL SIGNATURE

PREPARERS NAME AND PHONE NUMBER

CLICK CONTINUE

Any prior balance and penalties due will display automatically.

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

TAX PERIOD TAX DUE DATE

If filed after the due date: 5% OF TAX DUE

If filed after the last day of the month following the due date: 15% OF TAX DUE

If filed after the last day of the 2nd month following the due date: 25% OF TAX DUE

PAYMENT

SELECT ADD TO CART

SELECT MY CART CHECK OUT

SELECT THE DROP DOWN ARROW AND SELECT PAYMENT METHOD

ENTER IN YOUR BANK ROUTING # AND RE-ENTER

Verify this information is correct invalid accounts can result in a return charge

ENTER IN YOUR BANK ACCOUNT # AND RE-ENTER CLICK SUBMIT PAYMENT

Verify this information is correct invalid accounts can result in a return charge

CHANGING RETURN

IN CART

IF ITEM IS IN YOUR CART YOU WILL NEED TO REMOVE IT AND START OVER

CLICK CART

CLICK REMOVE

NOT IN CART

CLICK HOME

USE YOUR BACK ARROW TO GET TO THE SCREEN YOU WISH TO CORRECT OR HIT HOME AND START THE RETURN OVER. THE SYSTEM SHOULD KEEP THE DATA YOU HAVE ENTERED

MAKE PAYMENT

LOG IN AS NORMAL

CLICK PAY FOR BALANCE DUE

ENTER CODE IN THIS BOX

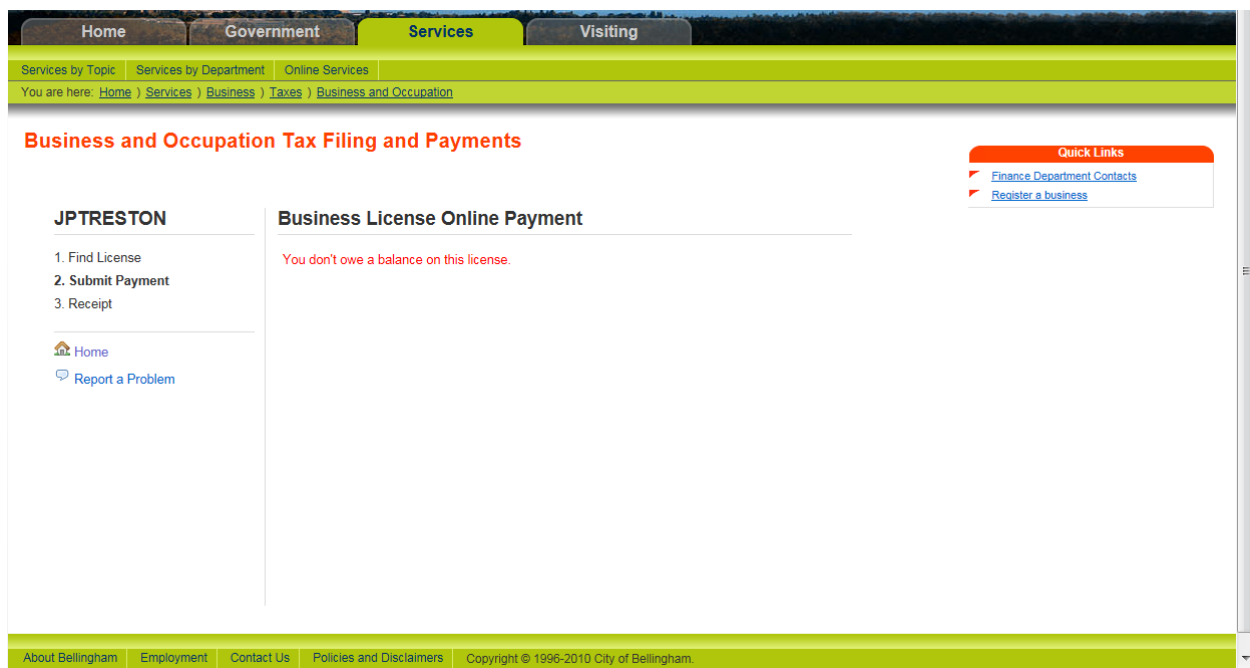
ENTER ACCOUNT NUMBER AND PIN

Pin numbers are emailed each filing period to the email on file.

NEED PIN ENTER CODE AND ACCOUNT NUMBER CLICK "HERE" TO HAVE PIN EMAILED

CLICK FIND LICENSE

IF THE SYSTEM DOES NOT RECOGNIZE YOUR ACCOUNT AS OWING YOU WILL SEE THE FOLLOWING SCREEN:



IF A BALANCE IS DUE YOU WILL RECEIVE THE FOLLOWING SCREEN

SELECT THE DROP DOWN ARROW AND SELECT PAYMENT METHOD

CLICK SUBMIT PAYMENT

ENTER IN YOUR BANK ROUTING # AND RE-ENTER

Verify this information is correct invalid accounts can result in a return charge

ENTER IN YOUR BANK ACCOUNT # AND RE-ENTER CLICK SUBMIT PAYMENT

Verify this information is correct invalid accounts can result in a return charge

TO LOG OUT CLICK HOME AND SIGN OUT.

CLOSE ACCOUNT

Prior to closing your business license account you must have the following:

- 1) Current on all returns
- 2) Current email on file
- 3) File a final return

* A Final Return MUST be received for your business to be closed. If we do not have a final return on file through the closure date you will receive notice to file, and the License Status will remain Active.

If you need information regarding your current filing status please contact the Business & Occupation department at 360-778-8012.

You will receive an email confirming your status within 5 business days. If you have not completed the above your closure will be rejected.

CLICK CLOSE

CLICK CLOSE ACCOUNT

ENTER LAST DAY OF BUSINESS

ENTER EMAIL ADDRESS

ENTER DIGITAL SIGNATURE FOLLOW DIRECTIONS ON SCREEN OR REFER TO PG 13

ENTER PREPARER NAME AND PHONE NUMBER

PRINT THIS PAGE FOR YOUR RECORDS CLICK PRINT

CHANGE PASSWORD

CLICK UPDATE ACCOUNT

ENTER CURRENT PASSWORD

NEW PASSWORD

CONFIRM PASSWORD

LOGOUT

CLICK HOME

CLICK SIGNOUT

PAPER RETURNS

Paper returns are available in the Finance Office at City Hal 210 Lottie Street or you may find them on line at:

<http://www.cob.org/documents/finance/forms/bo-tax-form.pdf>

You must have Acrobat Reader installed on your computer to download this form. This download is free and can be found at <http://download.adobe.org/adobe-reader/win>

ALL PAPER RETURNS MUST HAVE AN ACCOUNT NUMBER AND FULL PAYMENT TO BE CONSIDERED RECEIVED.

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.

AMMENDED RETURNS

Amended returns are filed by completing the standard return form with the correct data. On the top of the form write "Amended Return". Calculate the taxes and penalties as normal, and in the previous balance box enter any payment that was submitted with the original return. Amended returns **MUST** be completed in paper form.