



# CITY OF PORT TOWNSEND

250 Madison Street, Suite 1  
Port Townsend, WA 98368 • (360) 385-2700

**PAYMENT  
IS DUE**

## BUSINESS AND OCCUPATION QUARTERLY TAX RETURN

**QUARTER END:**

PLEASE REVIEW ALL INFORMATION FOR ACCURACY AND CORRECT AS NECESSARY

**BUSINESS & OCCUPATION TAX NO.**

Business Name \_\_\_\_\_ Bus. Phone \_\_\_\_\_  
 Business Location \_\_\_\_\_ Bus. Fax \_\_\_\_\_  
 \_\_\_\_\_ Start Date \_\_\_\_\_  
 Mailing Address \_\_\_\_\_ SIC Code \_\_\_\_\_  
 \_\_\_\_\_  
 Email Address \_\_\_\_\_  
 State UBI No. \_\_\_\_\_ Federal ID No. \_\_\_\_\_

**"Taxpayers must file a return even if no tax is due."**

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

Owner Name \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_  
 Home Address \_\_\_\_\_ Alt Phone \_\_\_\_\_

**EMERGENCY CONTACT:**

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_  
 Address \_\_\_\_\_

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

BUSINESS CLASSIFICATION Column 1	GROSS INCOME Column 2	DEDUCTIONS		TAXABLE AMOUNT (Col. 2-Col. 4) Column 5	TAX RATE Column 6	TAX AMOUNT (Col. 5 x Col. 6) Column 7
		DESCRIPTION Column 3	AMOUNT Column 4			
CONSTRUCTION	\$		\$	\$	.002	\$
RETAIL					.002	
WHOLESALE					.002	
PRINTING & PUBLISHING					.002	
SERVICE & OTHER ACTIVITIES					.002	
MISCELLANEOUS					.002	
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> <i>If business is no longer active in the City of Port Townsend please enter closing date here and return to address above:</i> </div>				Line A. <b>TAX AMOUNT</b> (Total of Column 7)		
				Line B. <b>PENALTY</b> See Instructions on Reverse Side		
				<b>TOTAL DUE</b> (Add Lines A and B)		

I hereby certify that the information contained in this return is true and complete to the best of my knowledge.

Signature of Owner or Representative \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**RETURN COMPLETED RENEWAL NOTICE TO ABOVE ADDRESS WITH A CHECK MADE PAYABLE TO CITY OF PORT TOWNSEND**

# CITY OF PORT TOWNSEND

# BUSINESS AND OCCUPATION TAX INSTRUCTIONS

Every person, firm or other organization doing business in the City of Port Townsend is subject to the licensing and taxation requirements set forth in Port Townsend Municipal Code, Sections 5.04A, 5.04B and 5.08. We encourage you to review these sections to familiarize yourself with the city requirements. Every business whose annual gross receipts are equal to or exceed \$100,000, is required to file a Business and Occupation (B&O) tax return on or before the last day of the month following the end of the reporting period. Returns are due back to the City by the due date, even if your business did not make any taxable income. Late returns may be subject to a penalty.

**REMINDER: Even if you do not owe tax, you are still required to complete the tax return form and send it to our office.**

RETURN DUE DATES			
1 <sup>ST</sup> Quarter return	January, February, March - due April 30	3 <sup>RD</sup> Quarter return:	July, August, September - due October 31
2 <sup>ND</sup> Quarter return:	April, May, June - due July 31	4 <sup>TH</sup> Quarter return:	October, November, December - due January 31

## DETERMINE YOUR BUSINESS CLASSIFICATION (Column 1)

<b>CONSTRUCTION</b>	Constructing, installing, repairing, altering, wrecking, and demolishing any building, roadway, improvements to real property or other structure. A contractor is considered "doing business" in Port Townsend any time that his/her equipment or materials are placed at a work site within the city limits.
<b>PRINTING &amp; PUBLISHING</b>	Printing and publication of newspapers, periodicals or magazines.
<b>RETAIL</b>	Sale of tangible personal property and/or charges made for labor and services with respect to installing, repairing, etc., of tangible personal property.
<b>SERVICE &amp; OTHER ACTIVITIES</b>	Rendering any service which does not constitute a sale "at retail" or "at wholesale.
<b>WHOLESALE</b>	Sale of tangible personal property when it is not at retail.
<b>MISCELLANEOUS</b>	Business transactions which are not described by any other classification listed herein.

## CALCULATING THE TAX DUE

**Column 2** **Gross Income** - For each business classification applicable to your business, enter any GROSS revenue made within Port Townsend city limits.

**Column 3** **Deduction Description** - Enter the deduction Code # (see 1-16 below) of any deductions or exemptions claimed (Refer to PTMC 5.04A.090 and 5.04A.100 for detailed explanations.)

1. Revenue resulting from a person's performance as an employee, as opposed to an independent contractor.
2. Revenue from insurance sales, upon which a tax based on gross premiums, is paid to the State of Washington.
3. Sale by a farmer or gardener of his/her own produce.
4. State licensed athletic exhibitions or race meets.
5. Certain gross receipts of fraternal benefit societies.
6. Hospitals owned by a government body or religious corporation.
7. Revenue from the sale, lease or rental (if more than 30 days) of real estate (does not include commissions).
8. Certain amounts resulting from the banking, trust or savings and loan businesses.
9. Sales, distribution or manufacturing of motor vehicle fuel.
10. Liquor sales and distribution (includes beer and wine).
11. Investment revenue for non-financial businesses.
12. Bona fide initiation or membership fees, tuition, donations and contributions to endowment funds & non-profit fundraising income.
13. Trade or cash discounts taken by customers.
14. Bad debts incurred by accrual basis taxpayers.
15. Amounts collected by taxpayers as excise taxes.
16. Business transactions which federal and/or state laws and constitutions prohibit the City from taxing. Must provide documentation of proof.

**Column 4** **Deduction Amount** - Enter dollar amount of deductions or exemptions IF ANY.

**Column 5** **Taxable Revenue Amount** - Subtract Col. 4 from Col. 2 and enter the resulting taxable revenue for each business classification.

**Column 6** **Tax Rate** - Current tax rate for all business classifications in the City of Port Townsend.

**Column 7** **B&O Tax Amount** - Multiply Col. 5 times Col. 6 and enter the resulting tax due in Col. 7 for each business classification.

**Line A: TAX AMOUNT** (Add all the amounts in Col. 7 and enter the result in Line A.)

**Line B: PENALTY** (Add any penalties due if tax is due and the return is mailed or postmarked after the due dates shown above.)

- ▶ Up to 1 month past due date: add **9%** of the tax due (**minimum of \$5.00**)
- ▶ Greater than 1 month and less than 2 months past due date: add **19%** of the tax due (**minimum of \$5.00**)
- ▶ Greater than 2 months past due date: add **29%** of the tax due (**minimum of \$5.00**)

**TOTAL DUE** Add the subtotal of Col. 7 to any penalties and/or prior period account balance.

Sign, date and return form with tax payment & penalties (if applicable).

Acceptable forms of payment are cash or checks (made payable to the City of Port Townsend).

Returns filed with no payment are considered delinquent and may be subject to penalties.