

RETURN ORIGINAL

CITY OF KELSO BUSINESS and OCCUPATION TAX REPORT ANNUAL

Questions? (360) 423-0900

ALL BUSINESSES MUST FILE A BUSINESS AND OCCUPATION TAX REPORT

You must pay Business and Occupation Tax when the total of your annual taxable gross receipts exceed the following levels for your business classification(s).

Table with 2 columns: Classification, Annual Taxable Gross Receipts. Rows: Services (\$20,000), All other Classifications except utilities (\$20,000).

ACCOUNT NUMBER []

PERIOD [] DATE DUE []

NAME [] ADDRESS [] CITY, STATE [] ZIP CODE [] LOCATION

BE SURE THAT NAME, ADDRESS, AND ZIP CODE ARE CORRECT

Need a form? See: www.kelso.gov

Main tax table with 6 columns: BUSINESS CLASSIFICATION, GROSS RECEIPTS AMOUNT, DEDUCTIONS, TAXABLE AMOUNT, X RATE, TAX DUE. Rows: Contracting, Wholesale, Manufacturing, Retail, Services, Utilities.

OFFICE USE ONLY RECEIPT NUMBER

PENALTY: 1 to 30 days late add 9% of tax due (minimum penalty \$5.00) 31 to 60 days late add 19% of tax due (minimum penalty \$5.00) 61 or more days late .. add 29% of tax due (minimum penalty \$5.00)

MAIL TAX RETURNS TO: City of Kelso 203 S. Pacific Kelso, WA 98626

PLEASE MAKE CHECK PAYABLE TO: City of Kelso

LINE A - Total of Column 6
LINE B - Penalty
LINE C - Overpayment/Underpayment (-) = Credit Balance (subtract) Positive amount = Balance due (add)
LINE D - Total Tax and Penalty (Attach Payment)

If there has been a sale or transfer of the business or if the business ceased operation during this period, then fill in the following information.

Date Discontinued [] 20 [] Address []
Name of New Owner [] Clerk's Receipt No. [] Amount Paid []

Table with 4 columns: Type of Deduction, Explanation, Amount, Examples of the most common exemptions and deductions: Liquor, beer and wine sales; Manufacturing, selling or distribution motor vehicle fuel; Cash discounts taken by customers; Credit losses or bad debts sustained by sellers; Agricultural products produced and sold by the same farmer and/or gardener; Gross receipts reported to and taxed by another city.

STATEMENT BY TAX PAYER

I/we hereby certify under the penalties of perjury that the sum above shown is the amount of tax for which I am/we are liable for the period above shown under and computed according to the provisions of this Ordinance. I/we further certify that the information herein given and the amount of the tax liability herein reported are full and true and I/we know the same to be so.

SIGNED [] (Firm Name)

DATE []

BY [] (Authorized Agent)

TITLE []

How to Prepare Your Business License Tax Form

- Column 2 Enter in column 2 (on the line or lines of your business classification) the "gross proceeds of sales," "gross income" or "value of products".
- Column 3 Enter the total amount of allowable deductions or exemptions from the gross amount to be claimed. Deductions must be itemized in the area provided in the lower part of the tax form.
- Column 4 Subtract the amount in column 3 from the amount in column 2 and enter the balance in column 4.
- Column 6 Multiply the amount in column 4 by the tax rate shown in column 5 and enter the result in column 6. This amount is your tax due.
- Line A Add the amounts on lines 1 through 6 in column 6 and enter the total on line A.
- Line B Enter penalty amount, if any - - refer to instructions below.
- Line D Add the amounts of tax (Line A) and the penalty (if any - - Line B) and subtract the overpayment/ credit (if any - - Line C) and enter here. Remit this amount.

Penalties - - Important Instructions

Avoid Penalties: If your return is not received (Postmarked) by the first working day following the due date, the following penalties are imposed:

- Five dollars or (9%) percent of the tax due (whichever is greater) If postmarked after the due date; or
- Five dollars or nineteen (19%) percent of the tax due (whichever is greater) If postmarked after the last day of the first month following the due date: or
- Five dollars or twenty-nine (29%) percent of the tax due (whichever is greater) if postmarked after the last day of the second month following the due date.

General Instructions

If you change your business location, please advise this department of your new address.

Use the pre-addressed tax return form. However, should another form be used, please include your name, address, customer number, obligation number and the period for which the return is being filed.

Do not send currency - - make your check payable to the "City of Kelso"; please include your business license number on the check.

A tax return is not deemed "filed" until received by the Finance Department. If no tax is due, the return is not deemed "filed" until received.

All taxes due must be paid at the time this return is filed. Penalty may be assessed if payment is delayed either because your check is (1) unsigned or (2) returned by your bank due to insufficient funds.

If you have discontinued or sold your business, indicate on the return that it is a final return, reflect the date business was discontinued and show the name of the new owner, if any.

If deductions are not explained they will be deemed invalid.

Questions

Please write this department if you have questions concerning completing this form or concerning your taxability. Address your inquiries to City of Kelso, PO Box 819, Kelso, WA 98626. Please include your customer number. You may also reach us at (360) 423-0900 or www.kelso.gov.