

BUSINESS AND OCCUPATION TAX RETURN

CITY OF KELSO

P.O. BOX 819 * KELSO, WA 98626
PHONE (360) 423-0900

FOR TAX PERIOD

QUARTELY OR ANNUAL

Due on or Before last day of the next month following the end of assigned period.

ID # UBI #

Apply Penalty After

PLEASE LIST BUSINESS NAME & ADDRESS BELOW

Preparer's Signature _____ Phone _____

Printed Name _____

Dated this _____ day of _____ 20__

A Business Classification	B Gross Amount	C Deductions	D Taxable Amount	E Rate	F Tax Due
1. Contracting				.001	
2. Wholesaling				.001	
3. Manufacturing				.001	
4. Retailing				.001	
5. Utilities: Natural Gas Electricity Telephone/Cell Phone				.060	
6. Services & Other Activities				.002	
7. Total Tax Due	For Business with Annual Gross Receipts of Less than \$ 20,000 - No Tax Due				
8. PENALTIES	-- File by end of month to avoid penalty (See Reverse)				
9. Deduct/Add Any Over/Under Payment of Prior Tax *					.00
					.00
					.00
12. Remittance Attached Including Penalties					

Any Deductions Claimed Must Be Itemized Below

Type of Deductions	Contracting	Wholesaling	Manufacturing	Retailing	Service & Other Activities
Bad Debts (accrual only)					
Interstate/Foreign Sales					
Cash and Trade Discounts					
Liquor Sales (incl. Beer & Wine)					
Motor Vehicle Fuel Sales					
Taxed By Other Cities/Stat					
Other (Explain)					
Total Deductions (Ref. Col.					

Mail Original with your remittance to: City of Kelso, PO Box 819, 203 South Pacific, Suite 102, Kelso WA 98626

This return must be filed regardless of the fees due. Payment not accepted without form.

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

Date Discontinued _____ 20____

Name of

New Owner _____

Address _____

How To Prepare Your Business License Tax Form

- Column B** Enter in column B on the lines of your business classification the "gross proceeds of sales", "gross income" or "value of products in each of the business classifications applicable to your particular business.
- Column C** Enter the total amount of the 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 D** Subtract the amount in column C from the amount in column B and enter the balance in column D.
- Column F** Multiply the amount in column D by the tax rate shown in column E and enter the result in column F. This amount is your tax due.
- Line 7** Add the amounts on lines 1 through 6 in column F and enter the total on line 7.
- Line 8** Enter penalty amount, if any -- refer to instructions below.
- Line 9** If deducting an overpayment or credit from the tax due, enter here and attach copy of the tax credit notice.
- Line 12** Add the amounts of tax (line 7) and the penalty (if any -- line 8) and subtract the overpayment/credit (if any -- line 9) 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 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 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 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.

Questions

Please write this department if you have questions concerning completing this form or concerning your taxability. Address your inquires to City of Kelso, B & O Tax Department, PO Box 819, Kelso, WA 98626. Please include your customer number. You may also reach us at 360-423-0900.