



CITY OF BURIEN
 400 SW 152nd St, Suite 300
 Burien, WA 98166
 B&O Questions: (206) 241-4647

BUSINESS AND OCCUPATION TAX RETURN ANNUAL FORM

| | |
|-------------------|--|
| Tax Period | |
| Date Due | |

| | |
|-------------|---------------|
| License No. | State UBI No. |
| | |

1. Did your business gross \$200,000.00 or more **in all** locations?
 If **yes**, then continue to 2.
 If **no**, enter gross amount \$ _____, sign below and return this form to the City.

2. Did your business gross \$20,000.00 or more **inside** Burien?
 If **yes**, then continue to 3.
 If **no**, enter inside Burien amount \$ _____, sign below and return this form to the City.

3. Complete tax return and submit taxes owed.

 BUSINESS NAME

 MAILING ADDRESS

| | Column A Business Classification | Column B Gross Amount All Locations | Column C Deductions - Schedule A | Column D Taxable Amount | Col E Rate | Column F Tax Due |
|----|--|--|-------------------------------------|----------------------------|---------------|---------------------|
| 1 | Extracting | | | | .001 | |
| 2 | Manufacturing | | | | .001 | |
| 3 | Wholesaling | | | | .001 | |
| 4 | Retailing | | | | .001 | |
| 5 | Printing/Publishing | | | | .001 | |
| 6 | Other | | | | .001 | |
| 7 | The undersigned taxpayer declares that he/she has examined this return including any accompanying schedules and statements and to the best of his/her knowledge and belief is a true, correct and complete return. Dated this _____ day of _____, 20____. Firm Name _____ By _____ Office or Title _____ Phone No. _____ | | | Tax Due This period | | |
| 8 | | | | Penalties | | |
| 9 | | | | Credits* | | |
| 10 | | | | Previous Balance | | |
| 11 | | | | Total Amount Due | | |

* Please attach an explanation of any credits claimed.

Make check payable to the City of Burien

| Schedule A -- Detail of Deductions in Column C | | | | | | | |
|--|------------|---------------|-------------|-----------|------------------|-------|--|
| Type of Deduction | Extracting | Manufacturing | Wholesaling | Retailing | Printing/Publish | Other | |
| 1 Interstate | | | | | | | |
| 2 Cash/trade Discounts | | | | | | | |
| 3 Credit Losses | | | | | | | |
| 4 Other (attach explanation) | | | | | | | |
| 5 Total Deductions | | | | | | | |

If there has been change of ownership or business closure, please provide the following information:
 Date Closed _____ New Owner _____ Address _____ Phone _____

NOTE: TAX RETURN IS NOT CONSIDERED FILED UNTIL PAYMENT IS RECEIVED.

TAXPAYER INSTRUCTIONS

(These instructions are based on Chapter 3.11 of the Burien Municipal Code (BMC) which can be found on the City website at www.burienwa.gov. Chapter 3.11 is the final authority on tax questions. Please contact the City B&O tax agent at 206-248-5526 for further assistance.)

WHO NEEDS TO FILE. Every person engaging in business activities within the City of Burien whether or not his or her place of business is within or without the City is subject to the City B&O tax. Engaging in business means conducting any activities with the object of gain, benefit or advantage to the person either directly or indirectly. Such activities include but are not limited to maintaining an office or inventory within the city, having employees make sales calls or perform services within the city and making a retail or wholesale sale within the city. If the gross receipts for your business entity at all locations **inside the city** is less than \$5,000 for quarterly filers or \$20,000 for annual filers, then no tax is due but a return still must be completed and returned. Furthermore, if the gross receipts for your business entity at all locations **inside or outside** the city is less than \$50,000 for quarterly filers or \$200,000 for annual filers, then no tax is due but a return still must be completed and returned.

REPORTING GROSS INCOME.

EXEMPTIONS

Income generated by the following activities is exempt and should not be reported:

1. Utility companies subject to the City utility tax as described in Chapter 3.12 BMC.
2. Most dividend income except for persons engaged in banking, loan, security or other financial businesses.
3. Premium income to insurance companies which is taxable under RCW 48.14.020. Bonding companies are not exempt.
4. Employees as defined in the Internal Revenue Code.
5. Amounts derived from the sale of real estate.
6. Mortgage brokers third-party provider services trust accounts.
7. Amounts derived from the manufacturing, selling, or distributing motor vehicle fuel.
8. Amounts derived from liquor and the sale or distribution of liquor.
9. Casual and isolated sales.
10. Accommodation sales.
11. Taxes collected as trust funds.

REPORTABLE INCOME.

All other income should be reported in Column B in the following categories:

1. Extracting -- the value of products and by-products extracted within the City without regard to place of sale or deliveries made outside the City.
2. Manufacturing -- the value of products and by-products manufactured within the City without regard to place of sale or deliveries made outside the City.
3. Wholesaling -- the gross proceeds of sales without regard to place of delivery.
4. Retailing -- the gross proceeds of sales without regard to place of delivery.
5. Printing & Publishing -- the gross income of the business.
6. Any other activity -- gross income of the business.

Gross income on lines 1 through 4 is to include all sales regardless of the place of sale or whether delivery was made to points outside the City.

DEDUCTIONS. The following may be deducted from gross income. They should be itemized in Schedule A and entered on the appropriate line in Column C.

1. Receipts from tangible personal property delivered outside the state.
2. Cash discounts taken by the purchaser.
3. Credit losses of accrual basis taxpayers.
4. Constitutional Prohibitions.
5. Receipts from the sale of tangible personal property and retail services delivered outside the City but within Washington.
6. Professional employer services.
7. Interest on investments or loans secured by mortgages or deeds of trust.

CALCULATING CURRENT TAX DUE. Subtract Column C from Column B and enter the amount in Column D. Multiply the amount in Column D by the tax rate in Column E and enter the result in Column F. Total the Column F amounts on lines 1 through 6. Enter the total on Line 7. Otherwise, enter zero on Line 7. In either case, be sure to complete lines 8 through 11.

PENALTIES. If this return will not be postmarked by the due date, and tax is owed, then the following penalties must be included in your payment. If tax is not owed, there is no penalty for late filing. Enter any penalty in Column F, line 8. Calculate any penalty due using the following table. If your return is filed after the due date but before:

- The last day of month following due date -- 9% of tax due
- The last day of second month following due date -- 19% of tax due
- The last day of third month following due date -- 29% of tax due

MULTIPLE ACTIVITIES TAX CREDIT. Persons who sell products in the City which they also extract or manufacture, persons who manufacture products which they also extract, or persons who sell at retail or wholesale products which they also print are eligible to credit against tax they would otherwise owe amounts which have been paid with respect to those products to one or more cities with eligible gross receipts tax. If you are eligible for a multiple activities credit, enter the amount on line 9 and attach an explanation to this return. See Chapter 3.11 for further information.

PREVIOUS BALANCE. If your previous return was not received by the due date, or taxes were not paid in full or a credit balance exists on your account, an amount will appear in Column F, line 10. This amount should either be paid in full or deducted from the amount owed on this tax return.

TOTAL AMOUNT DUE. Add Column F, lines 7 through 10 and enter in Column F, line 11 as the total amount due. Make checks payable to the City of Burien and mail with this return to City of Burien, 400 SW 152nd St, Suite 300, Burien, WA 98166. **DO NOT SEND CURRENCY.**