MAIL TAX RETURNS TO:
LOCKBOX
PO BOX 34372
SEATTLE, WA 98124-1372

City of Bellevue
MULTI-PURPOSE TAX RETURN

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For more information contact:
CITY OF BELLEVUE
Tax Division
PO Box 90012
Bellevue, WA 98009-9012

Date Due	Reporting Period	Registration #	

☐ ***Check this box if there are account changes and/or updates.***
Please note the changes on the back of this form.

Section 1 Business & Occupation Tax - GROSS RECEIPTS							
Line No.	Column 1 **Tax Classification**	**Code No.**	Column 2 **Gross Receipts**	Column 3 **Deductions***	Column 4 **Taxable Receipts**	Column 5 **Tax Rate**	Column 6 **Tax Due**
1	Wholesaling	02				0.001496	
2	Retailing/Retail Services	03				0.001496	
3	Service & Other (Not apportioned)	06				0.001496	
4	Service & Other (Apportioned)*	06	Use schedule A ----------▶			0.001496	
5	Manufacturing/Processing for Hire	01				0.001496	
6	Printing/Publishing	04				0.001496	
7	Extracting/Extracting for Hire	11				0.001496	
8	Less Multiple Activities Tax Credit*	20	Use schedule C ----------▶				( )
9	Gross Receipts Sub-Total ----------▶					Sub-Total	
(If taxable receipts are less then $33,750 then no GROSS RECEIPTS TAX is due)							
Section 2 Business & Occupation Tax - SQUARE FOOTAGE							
10	Square Footage*	08	Use schedule B ----------▶			.2113	
(If taxable square footage is less than 250 square feet than no square footage tax is due)							
Section 3 Utility Taxes							
11	Telephone	40				0.060	
12	Cellular	41				0.060	
13	Gas	42				0.050	
14	Light & Power	43				0.050	
15	Cable TV	44				0.048	
16	Water	45				0.050	
17	Solid Waste	46				0.045	
18	Sewer	47				0.050	
19	Storm Drainage	48				0.050	
20	Utility Tax Sub-Total ----------▶					Sub-Total	
Section 4 Other Taxes							
21	Amusement Games	60				0.020	
22	Pull Tabs/Punch boards	61				0.050	
23	Bingo	62				0.050	
24	Raffles	63				0.050	
25	Admission Charges	64				0.030	
	Other Tax Sub-Total ----------▶					Sub-Total	

**To be allowed deductions and credits, you must complete appropriate schedules.*

Tax Sub-Totals	
Account Balance	
Penalties - (see back)	
Interest - 7% per annum	
Total Due	

Please make checks payable to the ***City of Bellevue***

Name (please print) _____

Title _____

Phone _____

I hereby certify that the statements and information provided on this tax return are true and complete to the best of my knowledge.

Signature _____ *Date* _____

Phone: 425-452-6851 • FAX: 425-452-6198 • tax@bellevuewa.gov

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CITY OF BELLEVUE MUTI-PURPOSE TAX RETURN GENERAL INSTRUCTIONS

BUSINESS CHANGES: If your business has been sold, moved, or discontinued since your last tax return was filed, **please check all boxes that apply** and list the specific details in the space provided.

☐ Business closed. Effective date: _____

☐ Business no longer operates in Bellevue. Close Bellevue registration effective this date: _____

☐ Business sold to: _____ Address: _____

Contact: _____ Phone: _____ Date of sale: _____

☐ Business entity changed. Name of new legal entity: _____

New entity's Bellevue registration number: _____ New entity's start date: _____

☐ Business location changed. New location address: _____

☐ Business mailing address changed. New mailing address: _____

☐ New business contact information: Phone: _____ Fax: _____ Email: _____

GENERAL INFORMATION: Every person, firm, association or corporation engaging in business activities in the City, unless otherwise exempted, is subject to taxation and must file a tax return under the appropriate tax classifications. The City of Bellevue administers two business & occupation taxes (gross receipts tax and square footage tax). In addition, the City administers taxes on admissions, gambling activities, and utility business and occupation activities.

Descriptions of the various tax classifications and allowable deductions are provided in Chapter 4 of the Bellevue City Code (BCC). In addition, the City publishes a pamphlet entitled "Guide to the City's Business & Occupation Tax". The pamphlet provides general filing information regarding common types of businesses. If you have any questions or would like to request a copy of the Guide, please contact the Tax Division at (425) 452-6851, or online at http://www.bellevuewa.gov/bellevue_taxes.htm.

GROSS RECEIPTS B&O TAX: The gross receipts B&O tax is measured on gross proceeds of sales or gross income for the reporting period. For purposes of the gross receipts tax, business activities are reported by classification.

SQUARE FOOTAGE B&O TAX: The square footage B&O tax is measured on the floor area of office space in Bellevue. It applies to businesses that maintain locations in Bellevue where all or a portion of the office activity does not generate revenue taxable under the gross receipts tax. Examples of businesses that pay the square footage tax include headquarter offices and businesses that make out-of-city sales. Complete Schedule B to determine your taxable floor area if your business is located in Bellevue. Taxable floor area is reported on line 10 of the Multi-Purpose Tax Return.

UTILITY & OTHER TAXES: Following is a brief synopsis of other taxes that may apply to your business:

- **Utility Taxes:** This tax is similar to the gross receipts tax, but it is imposed on utility businesses. Businesses engaging in the following activities are subject to these taxes: telephone, cellular, gas, electric, water, sewerage, drainage, cable TV and garbage.
- **Admission Tax:** This tax is levied upon admission charges for entrance to an event or establishment. It is collected for the City by the business charging the admission, similar to the sales tax. The admission tax is computed on the admission price.
- **Gambling Taxes:** All persons licensed by the Washington State Gambling Commission to conduct gambling activities in the City are required to pay gambling taxes. Gambling activities include: bingo games, raffles, amusement games, punchboards and pull-tabs.

CALCULATING YOUR TAX LIABILITY: If you claim a deduction, Multiple Activities Tax Credit, and/or apportion income taxable under the Service and Other gross receipts tax classification, you must include the appropriate schedule form with your return. If a required form is not provided, the deduction, credit, or apportioned amounts will be denied.

SECTION I: If your business generates gross receipts, determine which tax classification(s) relate to your business activity (Column 1). Businesses conducting several types of activities may report in more than one tax classification.

- **Column 2:** Enter your gross receipts on the appropriate tax classification line.
- **Column 3:** Complete & submit Schedule D (Deduction Detail) with your return if you have any allowable deductions. Enter amounts of any deduction that you are entitled to for each tax classification.
- **Column 4:** Subtract the values entered in Column 3 from those entered in Column 2, and enter the result. Subtotal the Gross Receipts amounts and enter on Line 9.
- **Column 6:** If the gross receipts sub-total amount Line 9 in Column 4 is less than the exemption level enter "0" on Line 9 in Column 6. If the gross receipts sub-total amount is greater than the exemption level, multiply each line item in Column 4 by the tax rate listed in Column 5. Enter the results for each line in Column 6.

SECTION 2: Complete Schedule B (Square Footage Tax Addendum) if your business is located in Bellevue. Refer to BCC 4.09.050(A) to determine how much of your location is taxable. Transfer the total as instructed to Section II.

- **Column 4:** Enter the total taxable square footage amount from Schedule B to the Multi-Purpose Tax Return in Section II Column 4 "Taxable Square Feet".
- **Column 6:** If the amount in Column 4 is greater than the exemption level of 250 taxable square feet, multiply by the tax rate listed in Column 5. Enter the result in Column 6. If the amount in Column 4 is less than the exemption level, enter "0" in Column 6.

SECTION 3 & 4: Complete Section 3 & 4 if your business generates gross receipts on admissions, gambling and/ or utility activities. Refer to BCC 4.04, 4.10 and 4.14 for detailed descriptions of the various tax classifications and allowed deductions for certain business activities. Determine which tax classification(s) relate to your business activity. Businesses conducting several types of activities may report in more than one tax classification.

- **Column 2:** Enter your gross receipts under the appropriate tax classification.
- **Column 3:** Complete & submit Schedule D (Deduction Detail) with your return if you have any allowable deductions. Enter amounts of any deduction that you are entitled for each tax classification.
- **Column 4:** Subtract the values entered in Column 3 from those entered in Column 2, and enter the results.
- **Column 6:** Multiply the amount in Column 4 by the tax rate listed in Column 5 and enter the result in Column 6.

TAX SUB-TOTALS: Calculate and enter Tax Subtotals from Sections 1 (Gross Receipts Tax), 2 (Square Footage Tax), 3 (Utility Taxes) and 4 (Other Taxes) in the field provided beside Tax Sub-Totals.

ACCOUNT BALANCES: The amount shown is your account balance at the time of printing. Note: Amounts shown in brackets ( ) are credits and should be subtracted from the total due.

PENALTIES: Calculate the penalty on the amount reported in the TAX SUB-TOTALS and enter the penalty amount in the field provided. Penalty is calculated as follows:

1 day to 1 month overdue	5% ($5 minimum)
Over 1 month to 2 months	15% ($5 minimum)
Over 2 months	25% ($5 minimum)

INTEREST: Calculate interest in accordance with BCC 4.03.090 and enter the amount in the field provided. See our website for the prior year's annual rates at http://www.bellevuewa.gov/b&o_tax_payment_procedures.htm.

TOTAL DUE: Add Total Tax, Penalty, Interest and Prior Balance, and enter the result in the field provided.

Print name, title, phone, sign and date your return. Remit back with the appropriate forms.

REPORTING FREQUENCY: Tax payments are due on or before the last day of the next month following the end of the assigned reporting period covered by the return. Tax returns must be filed by the due date whether or not any tax is owed.

Reporting Frequency	Period Ending Date	Month Covered in Period
Monthly (M)	last day of the month following period ending date	
Quarterly (Q)	03/31/XX	January, February, March
	06/30/XX	April, May, June
	09/30/XX	July, August, September
	12/31/XX	October, November, December
Annual (A)	12/31/XX	January through December