



TAX DIVISION
 P.O. BOX 90012
 Bellevue, WA 98009-9012
 (425) 452-6851
http://www.bellevuewa.gov/special_local_taxes.htm

CITY OF BELLEVUE

MISCELLANEOUS TAX RETURN

PLEASE MAKE CHECKS PAYABLE TO CITY OF BELLEVUE

TAX CLASSIFICATION Column 1	GROSS RECEIPTS Column 2	DEDUCTIONS Column 3	TAXABLE RECEIPTS Column 4	TAX RATE Column 5	TAX DUE Column 6
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ADMISSION TAX

1	ADMISSION CHARGES			3%	
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GAMBLING TAX

2	AMUSEMENT GAMES			2%	
3	BINGO			5%	
4	RAFFLES			5%	
5	PULLTABS/ PUNCH BOARDS			5%	

UTILITY TAX

6	GARBAGE			4.5%	
7	TELEPHONE			6.0%	
8	CELLULAR			6.0%	
9	GAS			5.0%	
11	WATER			10.4%	
12	ELECTRIC			5.0%	
13	SEWER			5.0%	
14	STORM DRAINAGE			5.0%	
15	CABLE TV			4.8%	

*Deductions: Describe below the reasons and tax classifications to any deductions reported in Column 3 above:

Line #	Description of Deduction
_____	_____
_____	_____
_____	_____

TOTAL TAX	
PENALTY	
INTEREST	
TOTAL DUE	

Note Changes in business operations below:

Sold New Owner: _____
 Address: _____

Change Address to: _____

Discontinued Business as of : _____

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

Signature _____ Telephone _____
 Print _____ Date _____
 Title _____

CITY OF BELLEVUE MISCELLANEOUS TAX

Every person, firm, association or corporation engaging in admission, gambling, or utility business activities, unless qualified for an exemption, is subject to taxation as prescribed in the Bellevue City Code and must file a miscellaneous tax return.

GENERAL INSTRUCTIONS

Detailed descriptions of the various tax classifications and allowed deductions for certain business activities are provided in the Bellevue City Code. If you would like assistance completing the tax return, or would like a copy of the tax code for your type of activity, please contact the Tax Division at (425) 452-6851.

1. If your business has been sold, moved or discontinued since your last tax return was filed, please contact the Tax Division.
2.

Reporting Frequency	Period Ending Date	Reporting Period
Monthly	last day of month	each month
Quarterly	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	12/31/XX	January through December
3. 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.
 - a. Column 2: Enter your gross receipts under the appropriate tax classification.
 - b. Column 3: Enter amounts of any deductions that you are entitled to for each tax classification.

Some of the allowable deductions are:

Admission tax: admission charges which are \$4 or less

Gambling tax:

 - Amounts paid for prizes on amusement games, bingo, and raffles
 - the first \$10,000 from nonprofit raffles

Utility tax: credit losses or bad debts
 - c. Column 4: Add or subtract the values entered in Column 3 from those entered in Column 2, and enter the results.
 - d. Column 6: Add the values entered in Column 6 and enter the result in the Total Tax due box.
4. Complete the Description of Deduction section by identifying the reasons for any deduction to which you are entitled and the tax classification (line number) to which they apply. Some of the allowable deductions are detailed above in 3(b).
5. If overdue, calculate the penalty on the amount reported on the Total Tax Due line.

Penalties are calculated as follows: 1 day to 1 month overdue 5% (\$5.00 minimum)

Over 1 month - 2 months overdue 15% (\$5.00 minimum)

Over 2 months overdue 25% (\$5.00 minimum)
6. If overdue, calculate interest on the tax due and enter the amount in the field provided.

Interest: All overdue tax balances are subject to simple interest. The simple interest rate is set annually for each filing year. Please call the Tax Division at (425) 452-6851 for current and past interest rates or visit our web site at http://www.bellevuewa.gov/b&o_tax_payment_procedures.htm
7. Add Total Tax, Penalty, and Interest, and enter the result in the field provided.
8. Sign and date your tax return.