



BUSINESS & OCCUPATION TAX RETURN

CITY of PACIFIC
100 3rd Ave SE
Pacific, WA 98047
253.929.1100

Tax Period Qtr 1 Qtr 2 Qtr 3 Qtr 4 Tax Year _____

CITY OF PACIFIC BUSINESS LICENSE NO. _____ WA STATE UBI # _____
Business Name _____ Business Phone _____
Street Address _____ Business Email _____
Business Type _____
Description of Business _____

Please calculate total tax due by entering amounts in boxes below (instructions on reverse side)

Business Classification	Gross Receipts	Exemptions / Deductions	Taxable Amount	Rate	Tax Due
				0.002	
				0.002	
				0.002	
				0.002	

Type of Deduction	Explanation	Amount

Tax Amount Due
Penalties
TOTAL DUE

Penalties - if applicable

If postmarked 01 - 30 days late add 9% of Tax Due (minimum of \$5.00)
If postmarked 31 - 60 days late add 19% of Tax Due (minimum of \$5.00)
If postmarked 61 or more days late add 29% of Tax Due (minimum of \$5.00)

Final Return? Yes No If yes, please check one - Business was Moved Sold Closed
(See reverse side for directions)

I certify, under penalty of perjury, that I have examined this return and any accompanying schedules and statements, and to the best of my knowledge and belief, it is a true, correct and complete return.

Preparer's Signature _____ Title _____ Phone _____ Date _____

PLEASE SEND COMPLETED TAX RETURN WITH PAYMENT PAYABLE TO:

CITY of PACIFIC
100 3rd Ave SE
Pacific, WA 98047

If no taxes are due for this period, please email your signed & dated form to: tax&licensing@pacificwa.gov

TAXES ARE BASED ON GROSS RECEIPTS. Please enter your Gross Receipts by the appropriate Business Classification as defined in the Pacific Municipal Code (PMC). If the taxable amount after deductions or exemptions is less than \$5,000 for the quarter or less than \$20,000 per year, no tax is due.

This Tax Return must be completed, signed and returned each quarter, even if no tax is due.

Tax Returns are due quarterly - as follows:

<u>TAX PERIOD</u>	<u>DUE DATE</u>
Jan, Feb, Mar	April 30
Apr, May, Jun	July 31
Jul, Aug, Sept	October 31
Oct, Nov, Dec	January 31

THIS TAX RETURN FORM ACCOMMODATES CHANGES IN THE BUSINESS AND OCCUPATION TAX LAW THAT BECAME EFFECTIVE JANUARY 1, 2008.(PMC3.02-3.03) Specific rules apply for allocating and apportioning revenues to jurisdictions in which a company engages in business. The rules depend on the BUSINESS classification.

ALLOCATION of gross receipts for:

Manufacturing/Extracting/Retail Services: allocated to the location where the activity takes place

Retail Sales: the activity takes place where delivery to the buyer occurs

Wholesale Sales: the activity takes place where delivery to the buyer occurs

Royalties from Granting of Intangible Rights: allocated to the commercial domicile of the taxpayer

APPORTIONMENT of gross receipts: Applies to Services and Other Businesses

Services and Other Businesses:

Revenues are apportioned to a city by multiplying service income by a formula based on a payroll factor and service-income factor. If your business is a Service, please call for Service Income Apportionment Instructions and Worksheet which is required for reporting this category.

OWNERSHIP CHANGE OR BUSINESS CLOSURE				
Please provide the following information if there has been a sale or closure of your business during this tax period. If the physical location has changed, a new business license will need to be applied for.				
Date Business Closed / Ownership Changed				
New Owner's Name				
New Owner's Address				
	Address	City	State	Zip

FOR MORE INFORMATION

Note: Credits, Exemptions or certain Deductions may be applicable under PMC 3.02

Full text of the City of Pacific Business and Occupation Tax Ordinance is available in the Finance Department at City Hall, 100 3rd Street, Pacific WA 98047 and as codified in Pacific Municipal Code (PMC) Chapter 3.02 and 3.03. The PMC may be viewed on line at Code Publishing.com under City of Pacific.