

CITY OF KELSO BUSINESS and OCCUPATION TAX REPORT
QUARTERLY

ALL BUSINESSES MUST FILE A BUSINESS AND OCCUPATION TAX REPORT



Questions?: www.kelso.gov

ACCOUNT NUMBER

PERIOD	DATE DUE

NAME	
ADDRESS	
CITY, STATE	
ZIP CODE	

LOCATION

BE SURE THAT NAME, ADDRESS, AND ZIP CODE ARE CORRECT

PLEASE SEE BACK FOR INSTRUCTIONS

COLUMN 1 BUSINESS CLASSIFICATION	COLUMN 2 GROSS RECEIPTS AMOUNT	COLUMN 3 DEDUCTIONS (SHOW DETAIL BELOW)	COLUMN 4 TAXABLE AMOUNT (COLUMN 2 - [MINUS] COLUMN 3)	COLUMN 5 X RATE	COLUMN 6 = TAX DUE	OFFICE USE ONLY RECEIPT NUMBER
Contracting	1			.001		
Wholesale	2			.001		
Manufacturing	3			.001		
Retail	4			.001		
Services	5			.002		
Utilities	6			.06		
	7					
NO PAYMENT NECESSARY IF TOTAL TAX DUE IS LESS THAN \$1.				LINE A - Total of Column 6		
FILE BY DUE DATE TO AVOID PENALTY (SEE REVERSE).				LINE B - Penalty		
				LINE C - Overpayment/Underpayment (-) = Credit Balance (subtract) Positive amount = Balance due (add)		
PLEASE MAKE CHECK PAYABLE TO: City of Kelso				LINE D - Total Tax and Penalty (Attach Payment)		

Type of Deduction	Explanation	Amount

- Examples of the most common exemptions and deductions:**
- Liquor, beer and wine sales
 - Manufacturing, selling or distribution motor vehicle fuel
 - Cash discounts taken by customers
 - Credit losses or bad debts sustained by sellers
 - Agricultural products produced and sold by the same farmer and/or gardener
 - Gross receipts reported to and taxed by another city
 - Please visit www.kelso.gov for complete list of deductions.

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

DATE DISCONTINUED _____

NAME OF NEW OWNER _____

ADDRESS _____

STATEMENT BY TAX PAYER

I/we hereby certify under the penalties of perjury that the sum above shown is the amount of tax for which I am/we are liable for the period above shown under and computed according to the provisions of this Ordinance. I/we further certify that the information herein given and the amount of the tax liability herein reported are full and true and I/we know the same to be so.

PREPARER'S SIGNATURE _____ DATE _____

TITLE _____ PHONE NUMBER _____

How to Prepare Your Business License Tax Form

- Column 2 Enter in column 2 (on the line or lines of your business classification) the "gross proceeds of sales," "gross income" or "value of products."
- Column 3 Enter the total amount of 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 4 Subtract the amount in column 3 from the amount in column 2 and enter the balance in column 4.
- Column 6 Multiply the amount in column 4 by the tax rate shown in column 5 and enter the result in column 6. This amount is your tax due.
- Line A Add the amounts on lines 1 through 6 in column 6 and enter the total on line A.
- Line B Enter penalty amount, if any - - refer to instructions below.
- Line D Add the amounts of tax (Line A) and the penalty (if any - - Line B) and subtract the overpayment/ credit (if any - - Line C) 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 the 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 the 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 due 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.

If deductions are not explained they will be deemed invalid.

Questions

Please write this department if you have questions concerning completing this form or concerning your taxability. Address your inquiries to City of Kelso, PO Box 819, Kelso, WA 98626. Please include your customer number. You may also reach us at (360) 423-0900 or www.kelso.gov.