Instructions For Business & Occupation Report

General Instructions:

1. The City of Long Beach B&O Tax is to be remitted within thirty days after the end of each calendar quarter.

2. The Gross Receipts on this form is the same figure you report on your Combined Excise Tax Return filed with the State of Washington. You are requested to attach a copy of the State Combined Excise Tax Return for the same reporting period.

3. If you have bona fide business offices both inside Long Beach and somewhere else, the City of Long Beach does **not** tax sales made by your offices in other communities.

4. If you do not have a business office inside of Long Beach yet transact business within the City of Long Beach you do owe tax on the transactions within the City of Long Beach.

5. You are **not** required to pay the City B&O Tax until your business's gross receipts for the calendar year total $20,000 or more. For instance, if your business's gross receipts for the first quarter is less than $20,000 you owe nothing **(but you need to return this form indicating gross receipts)**. Then, if at the end of the second quarter (or third or fourth) your gross receipts for the year to date total $20,000 or more you shall remit the total tax due at that time.

Exemptions:

The City of Long Beach allows the exemptions listed below. Revenue derived from these sources may be subtracted from your taxable revenue. To claim these exemptions, you must identify each exemption and the amount you are claiming on the front of this form.

1. All types and sources of income, revenue, proceeds or receipts which are exempt from the business and occupation tax imposed by the State of Washington pursuant to Chapter 82.04 RCW.

2. Gross income or proceeds derived from liquor, as defined by RCW 66.04.010(15), motor vehicle fuels and any other services or items which are not subject to taxation by the City pursuant to state law.

3. Gross income, revenue, proceeds or receipts which are subject to taxation by any other city.

The City retains the right to require proof of any of the figures you submit including the amounts and apportionment of gross receipts and exemptions.

City Of Long Beach, WA.

Quarterly Business & Occupation Tax Report

1st Quarter - _____(year)

Business Name:_____ UBI.:_____

Phone Number:_____

First Quarter Gross Receipts: $_____

Less City Exemptions:
(Please state reason for exemptions)

_____ $_____

_____ $_____

_____ $_____

_____ $_____

_____ $_____

Taxable Income: $_____
(income after exemptions)

Tax Due: $_____
(taxable income multiplied by **.002** is TAX DUE)

Certification: I have read this return and certify that the information provided is true and correct.

Date: _____ Signature:_____

Please print your name and title:_____

***Note** - Businesses that gross less than $20,000 in a calendar year are exempt from paying city B&O Tax. Business must still report quarterly, even if $20,000 hasn't been grossed.

Remit to: City of Long Beach, P.O. Box 310, Long Beach, WA 98631

City Of Long Beach, WA.

Quarterly Business & Occupation Tax Report

2nd Quarter - _____(year)

Business Name:_____ UBI.:_____

Phone Number:_____

First Quarter Gross Receipts: $_____

Second Quarter Gross Receipts: $_____

Less City Exemptions for 2nd quarter:
(Please state reason for exemptions)

_____ $_____

_____ $_____

_____ $_____

_____ $_____

_____ $_____

Taxable Income for 2nd Quarter: $_____
(income after exemptions)

Tax Due for 2nd Quarter: $_____
(taxable income multiplied by .002 is TAX DUE)

Certification: I have read this return and certify that the information provided is true and correct.

Date: _____ Signature:_____

Please print your name and title:_____

***Note** - Businesses that gross less than $20,000 in a calendar year are exempt from paying city B&O Tax. Business must still report quarterly, even if $20,000 hasn't been grossed.

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Quarterly Business & Occupation Tax Report

3rd Quarter - _____(year)

Business Name:_____ UBI.:_____

Phone Number:_____

First Quarter Gross Receipts: $_____

Second Quarter Gross Receipts: $_____

Third Quarter Gross Receipts: $_____

Less City Exemptions for 3rd quarter:
(Please state reason for exemptions)

_____ $_____

_____ $_____

_____ $_____

_____ $_____

Taxable Income for 3rd Quarter: $_____
(income after exemptions)

Tax Due for 3rd Quarter: $_____
(taxable income multiplied by .002 is TAX DUE)

Certification: I have read this return and certify that the information provided is true and correct.

Date: _____ Signature:_____

Please print your name and title:_____

***Note** - Businesses that gross less than $20,000 in a calendar year are exempt from paying city B&O Tax. Business must still report quarterly, even if $20,000 hasn't been grossed.

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City Of Long Beach, WA.

Quarterly Business & Occupation Tax Report

4th Quarter -_____(year)

Business Name:_____ UBI.:_____

Phone Number:_____

First Quarter Gross Receipts: $_____

Second Quarter Gross Receipts: $_____

Third Quarter Gross Receipts: $_____

Fourth Quarter Gross Receipts: $_____

Less City Exemptions for 4th quarter:
(Please state reason for exemptions)

_____ $_____

_____ $_____

_____ $_____

_____ $_____

Taxable Income for 4th Quarter: $_____
(income after exemptions)

Tax Due for 4th Quarter: $_____
(taxable income multiplied by .002 is TAX DUE)

Certification: I have read this return and certify that the information provided is true and correct.

Date: _____ Signature:_____

Please print your name and title:_____

***Note** - Businesses that gross less than $20,000 in a calendar year are exempt from paying city B&O Tax. Business must still report quarterly, even if $20,000 hasn't been grossed.

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