MAIL CORRESPONDENCE TO:
City of Bellevue Tax Division
PO Box 90012
Bellevue, WA 98009-9012
Phone: 425 452-6851
FAX: 425-452-6198
www.cityofbellevue.org/tax

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

CITY OF BELLEVUE
BUSINESS & OCCUPATION TAX RETURN

Please make checks payable to the City of Bellevue

SECTION I: Business Changes

Please note any changes in your business:

- ☐ Business closed or sold. Please note date & new owner below.
- ☐ Business moved. Please note new address below.
- ☐ Address-Location ___ or Mailing ___ Please note new address(es) below.
- ☐ Phone - Please note new phone number below.
- ☐ Entity Change (i.e. Incorporated) - Please note type of change below.

_____
_____
_____

Date Due	Reporting Period	Registration #	

SECTION II: Gross Receipts Tax (Bellevue City Code 4.03 & 4.09)

Tax Code No.	Tax Classification Column 1	Gross Receipts Column 2	Deductions Column 3	Taxable Receipts Column 4	Tax Rate Column 5	Tax Due Column 6
1	Manufacturing/ Processing for Hire				0.001496	
2	Wholesaling				0.001496	
3	Retailing/ Retail Service				0.001496	
4	Printing/Publishing				0.001496	
11	Extracting/ Extracting for Hire				0.001496	
6	Service & Other				0.001496	
	Totals					

SECTION III: Deductions-Describe the reasons and tax classifications for any deductions reported in Column 3, Section II above (qualified deductions detailed on the back of this tax return).

Tax Code No.	Description of Deductions	Amount

SECTION IV: Square Footage Tax (The Square Footage Tax is generally paid by administrative offices and businesses who take interstate and foreign sales deductions from their gross receipts - **see backside for example**).

Square Footage Column 1		Total Sq Feet Column 2	Non-Taxable Sq Feet Deduction Column 3	Taxable Sq Feet Column 4	Tax Rate Column 5	Tax Due Column 6
8	Square Footage					

SQ. FOOTAGE RATE FOR 2005: Quarterly - .1921; Annual - .7684

If total taxable units (Column 4) are equal to or less than the following, then no tax is due:

	Quarterly	Annual
Gross Receipts	$31,250	$125,000
Square Footage	250 square feet	

SECTION V:

	Total Due from Sections II & IV	
20	**MATC Credit**	
	Penalty	
	Interest	
	Account Balance	
	Total Due	

The interest rate on delinquent returns for 2005 is: 4.00% annually

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

Signature:_____

Name:_____ Title:_____

Date:_____ Phone:_____

CITY OF BELLEVUE BUSINESS & OCCUPATION TAX

Every person, firm, association or corporation doing business in the City, unless qualified for an exemption, is subject to the business & occupation tax and must file a tax return. The City of Bellevue assesses two business & occupation taxes: a gross receipts tax and a square footage tax. In general, a business will report in either the gross receipts or the square footage tax category. Occasionally a business will report in both categories.

GENERAL INSTRUCTIONS

Detailed instructions and descriptions of the various tax classifications and allowed deductions for certain business activities are provided in the City of Bellevue Tax Division "Guide to the City's Business & Occupation Tax" and in Chapter 4.09 of the Bellevue City Code. 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 view our website at www.cityofbellevue.org/tax.

SECTION I: Check any applicable box and provide specific details in the space provided.

SECTION II: If your business generates gross receipts, determine which business 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 on the appropriate tax classification line.
- **b.** **Column 3:** Enter amounts of any deduction that you are entitled to for each tax classification. Some of the allowable deductions are: foreign and interstate retail and wholesale sales; cash discounts taken by customers; credit losses or bad debts, and gross receipts reported to another city.
- **c.** **Column 4:** Subtract the values entered in Column 3 from those entered in Column 2, and enter the result.
- **d.** **Column 6:** If the total amount in Column 4 is greater than the exemption level noted at the bottom of your return, multiply the tax rate listed in Column 5 for each tax classification by the taxable amount entered in Column 4. Enter the result in Column 6. If the total amount in Column 4 is less than the exemption level enter "0" in Column 6.
- **e.** **Total Tax Due:** Add the values entered in Column 6 and enter the results in the Section II Total Tax Due box.

SECTION III: Complete Section III: Deductions, by identifying the reasons for any deduction that you are entitled to and the tax classification to which they apply. Some of the allowable deductions are listed above in Section II(b).

SECTION IV: Complete Section IV if your business is located in Bellevue and generates no gross receipts, or if you reported under the wholesale or retail tax classification and took deductions for interstate or foreign sales. Refer to Bellevue City Code 4.09.050(A) to determine how much of your location is taxable.

- **a.** **Column 2:** Enter the total square footage of office space.
- **b.** **Column 3:** Calculate non-taxable square feet as applicable (or enter “0”). For businesses that generate no gross receipts, enter “0”. Enter the result in Column 3. Businesses taking deductions for out-of-state sales owe square footage tax on the percentage of square feet that equals out-of-state sales. Calculate **non-taxable** square footage as follows:

  Example: ***Assume:***

Total Square Feet (SF)	***=***	***1,000***
Taxable Gross Receipts	***=***	***$1,000,000***
Out-of-State Sales	***=***	***$ 400,000***

  Step 1: **Taxable SF%** = Out-of-State Sales/Total Gross Receipts = $400,000/$1,000,000 = 40%
  Step 2: **Non-Taxable SF%** = 100% - Taxable SF% = 100% - 40% = 60%
  Step 3: **Non-Taxable Square Feet** = Total SF * Non-Taxable SF% = 1,000 * 60% = 600
- **c.** **Column 4:** Subtract the non-taxable square feet in Column 3 from the total square feet in Column 2. Enter result in Column 4 “Taxable Square Feet”.
- **d.** **Column 6:** If the amount in Column 4 is greater than the exemption level noted at the bottom of your return, multiply the tax rate listed in Column 5 by the taxable amount entered in Column 4. Enter the result in Column 6. If the amount in Column 4 is less than the exemption level enter "0" in Column 6.

SECTION V:

- **a.** Calculate and enter Total Due from Sections II (gross receipts tax) and IV (square footage tax) in the field provided.
- **b.** If overdue, calculate the penalty on the amount reported in the Total Due from Sections II and IV field. Enter penalty amount in the field provided.

  Penalties are 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)**
- **c.** If overdue, calculate interest on the total tax due and enter the amount in the field provided.

  Interest: **All overdue tax balances are subject to an annual interest charge. Interest is calculated as follows: (rate/365) x tax due x days outstanding.**
- **d.** Add Total Tax, Penalty, Interest and Prior Balance, and enter the result in the field provided.

  Please note: Account balances shown in brackets ( ) are credits and should be subtracted from the total due.
- **e.** Sign and date your return.