City of Bellevue
MULTI-PURPOSE TAX RETURN

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MAIL TAX RETURNS WITH PAYMENT TO:

CITY OF BELLEVUE
PO BOX 743041
LOS ANGELES CA 90074-3041

Date Due	Reporting Period	Registration Number *
01/31/2019	12/31/2018	

Please send account updates to *tax@BellevueWA.gov*. If business has closed, provide the effective close date in your email.

Business Name/Address: *

* Required for timely processing.

* Go Green. File on-line at https://www.filelocal-wa.gov and we will stop sending you paper returns. A user and service fee may apply.

Section 1 Business & Occupation Tax - GROSS RECEIPTS

Line No.	Column 1 Tax Classification	Code No.	Column 2 Gross Receipts	Column 3 Deductions**	Column 4 Taxable Receipts	Column 5 Tax Rate	Column 6 Tax Due
1	Wholesaling	02				0.001496	
2	Retailing/Retail Services	03				0.001496	
3	Service & Other (Not apportioned)	06				0.001496	
4	Service & Other (Apportioned)**	12	Carryover from Schedule A ▶ ▶ ▶			0.001496	
5	Manufacturing/Processing for Hire	01				0.001496	
6	Printing/Publishing	04				0.001496	
7	Extracting/Extracting for Hire	11				0.001496	
8	Less Multiple Activities Tax Credit**	20	Carryover from Schedule C ▶ ▶ ▶	▶ ▶ ▶ ▶ ▶ ▶ ▶	▶ ▶ ▶ ▶	( )	
9	Enter Taxable Receipts Sub-Total Here ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶					Sub-Total	

(If taxable receipts are less than or equal to $160,000 then no GROSS RECEIPTS TAX is due)

Section 2 Business & Occupation Tax - SQUARE FOOTAGE

10	Square Footage**	10	Carryover from Schedule B ▶ ▶ ▶			.99892	

(If taxable square footage is less than or equal to 250 square feet then no SQUARE FOOTAGE tax is due)

Section 3 Utility Taxes

11	Telephone	40				0.060	
12	Cellular	41				0.060	
13	Gas	42				0.050	
14	Light & Power	43				0.050	
15	Cable TV	44				0.048	
16	Water	45				0.104	
17	Solid Waste	46				0.045	
18	Sewer	47				0.050	
19	Storm Drainage	48				0.050	
20	Utility Tax Sub-Total - - -

CITY OF BELLEVUE MUTI-PURPOSE TAX RETURN GENERAL INSTRUCTIONS

GENERAL INFORMATION: Every person, firm, association or corporation engaging in business activities in the City, unless otherwise exempted, is subject to taxation and must file a tax return under the appropriate tax classifications. The City of Bellevue administers two business & occupation taxes (gross receipts tax and square footage tax). In addition, the City administers taxes on admissions, gambling activities, and utility business and occupation activities.

Descriptions of the various tax classifications and allowable deductions are provided in Chapter 4 of the Bellevue City Code (BCC). In addition, the City provides additional information on our web site at www.bellevuewa.gov/tax.

GROSS RECEIPTS B&O TAX: The gross receipts B&O tax is measured on gross proceeds of sales or gross income for the reporting period. For purposes of the gross receipts tax, business activities are reported by classification.

SQUARE FOOTAGE B&O TAX: The square footage B&O tax is measured on the floor area of office space in Bellevue. It applies to businesses that maintain locations in Bellevue where all or a portion of the office activity does not generate revenue taxable under the gross receipts tax. Examples of businesses that pay the square footage tax includes headquarter offices, research & development offices and businesses that make out-of-city sales. Complete Schedule B to determine your taxable floor area if your business is located within Bellevue. Taxable floor area is reported on line 10 of the Multi-Purpose Tax Return.

UTILITY & OTHER TAXES: Following is a brief synopsis of other taxes that may apply to your business:

- **Utility Taxes:** This tax is similar to the gross receipts tax, but it is imposed on utility businesses. Businesses engaging in the following activities are subject to these taxes: telephone, cellular, gas, electric, water, sewerage, drainage, cable TV and garbage.
- **Admission Tax:** This tax is levied upon admission charges for entrance to an event or establishment. It is collected for the City by the business charging the admission, similar to the sales tax. The admission tax is computed on the admission price.
- **Gambling Taxes:** All persons licensed by the Washington State Gambling Commission to conduct gambling activities in the City are required to pay gambling taxes. Gambling activities include bingo games, raffles, amusement games, punchboards and pull-tabs.

CALCULATING YOUR TAX LIABILITY: If you claim a deduction, a Multiple Activities Tax Credit, and/or you apportion income that is taxable under the Service and Other gross receipts tax classification, you must include the appropriate schedule form with your return. If a required form is not provided, the deduction, credit, or apportioned amounts will be denied.

SECTION I: If your business generates gross receipts, 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.

- **Column 2:** Enter your gross receipts on the appropriate tax classification line.
- **Column 3:** Complete & submit Schedule D (Deduction Detail) with your return if you have any allowable deductions. Enter amounts of any deduction that you are entitled to for each tax classification.
- **Column 4:** Subtract the values entered in Column 3 from those entered in Column 2 and enter the result. Sub-total the Gross Receipts amounts and enter on Line 9.
- **Column 6:** If the gross receipts sub-total amount Line 9 in Column 4 is less than the exemption threshold level, enter "0" on Line 9 in Column 6. If the gross receipts sub-total amount is greater than the exemption level, multiply each line item in Column 4 by the tax rate listed in Column 5. Enter the results for each line in Column 6. **Reconcile during the year:** For example, if you are under a reporting period exemption threshold for this period but you are over the annual exception threshold then the tax is due. If you will be over the exemption threshold for the year, then you must pay the tax at this time.

SECTION 2: Complete Schedule B (Square Footage Tax Addendum) if your business is physically located in Bellevue. Refer to BCC 4.09.050(A) to determine how much of your location is taxable. Transfer the total as instructed to Section II.

- **Column 4:** Enter the total taxable square footage amount carried over from Schedule B to the Multi-Purpose Tax Return in Section II Column 4 "Taxable Square Feet".
- **Column 6:** If the amount in Column 4 is greater than the exemption level of 250 taxable square feet, multiply by the tax rate listed in Column 5. Enter the result in Column 6.

SECTION 3 & 4: Complete Section 3 & 4 if your business generates gross receipts on admissions, gambling and/ or utility activities. Refer to BCC 4.04, 4.10 and 4.14 for detailed descriptions of the various tax classifications and allowed deductions for certain business activities. Determine which tax classification(s) relate to your business activity. Businesses conducting several types of activities may report in more than one tax classification.

- **Column 2:** Enter your gross receipts under the appropriate tax classification.
- **Column 3:** Complete & submit Schedule D (Deduction Detail) with your return if you have any allowable deductions. Enter amounts of any deduction that you are entitled for each tax classification.
- **Column 4:** Subtract the values entered in Column 3 from those entered in Column 2 and enter the results.
- **Column 6:** Multiply the amount in Column 4 by the tax rate listed in Column 5 and enter the result in Column 6.

TAX SUB-TOTALS: Calculate and enter Tax Sub-totals from Sections 1 (Gross Receipts Tax), 2 (Square Footage Tax), 3 (Utility Taxes) and 4 (Other Taxes) in the field provided beside Tax Sub-Totals.

ACCOUNT BALANCES: The amount shown is your account balance at the time of printing. Note: Amounts shown in brackets ( ) or with a minus - are credits and should be subtracted from the total due.

PENALTIES: Calculate the penalty on the amount reported in the TAX SUB-TOTALS and enter the penalty amount in the field provided. Penalty is calculated as follows:

If not paid by the due date penalty is 9% ($5 minimum)
If not paid on or before the last day of the month following the due date penalty is 19% ($5 minimum)
If not paid on or before the last day of 2nd month following the due date penalty is 29% ($5 minimum)

INTEREST: Calculate interest in accordance with BCC 4.03.090 and enter the amount in the field provided. See our website for each year's annual rates at https://bellevuewa.gov/city-government/departments/finance/business-taxes/business-occupation-taxes/payment-procedures/.

TOTAL DUE: Add Total Tax, Penalty, Interest and Prior Balance, and enter the result in the field provided. Then, please print name, title, phone, sign and date your return, and remit back with the appropriate forms and payment.

REPORTING FREQUENCY: Quarterly tax payments are due on or before the last day of the month following the end of the reporting period covered by the return. Monthly returns are due the 25th of the month following the end of the reporting period covered by the return Annual returns are due April 30 following the calendar year reporting period's end. Tax returns must be filed by the due date whether any tax is owed.

Reporting Frequency	Period Ending Date	Month Covered in Period
Monthly (M)	Each month's end during a calendar year.	
Quarterly (Q)	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 (A)	12/31/XX	January through December

For alternate formats, interpreters, or reasonable accommodation requests please phone at least 48 hours in advance 425-452-6851 (voice) or email tax@bellevuewa.gov. For complaints regarding accommodations, contact City of Bellevue ADA/Title VI Administrator at 425-452-6168 (voice) or email ADATitleVI@bellevuewa.gov. If you are deaf or hard of hearing dial 711. All meetings are wheelchair accessible.