

Phone

Signature _

City of Bellevue MULTI-PURPOSE TAX RETURN

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MAIL TAX RETURNS WITH PAYMENT TO:

LOCKBOX	
PO BOX 34372	
SEATTLE, WA	98124-1372

Business Na	me/Addre	SS: *		

Date Due	Reporting Period	Registration # *	Check Digit *
-			

☐ Check this box if there are account changes and/or updates.

Please note the changes on the second page of this form.

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.

* Required for timely processing. To find check digit, see prior tax return or calculate here by inputting your Registration number in the box above.

Line		Section 1 Business & Occupation Tax - GROSS RECEIPTS						
No. Tax Classification No. Gross Receipts Deductions** Tax Able Receipts Tax Rate Tax Due	Line	Column 1	Code	Column 2	Column 3	Column 4	Column 5	Column 6
1	No.					Taxable Receipts	Tax Rate	
Retailing/Retail Services 0.3 0.001496 0.00149	1	Wholesaling	02	•			0.001496	
3 Service & Other (Not apportioned) 4 Service & Other (Apportioned) 12 Carryover from Schedule A								
4 Service & Other (Apportioned)** 12 Carryover from Schedule A								
5				Carryover from Sc	hedule A 🕨 🕨			
6					ricadio /			
The extracting for Hire 11								
8 Less Multiple Activities Tax Credit** 20 Carryover from Schedule C ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ▶ ↑ ▶ ▶ ▶ ↑ ↑ ▶ ▶ ▶ ↑ ↑ ▶ ↑	_		-					
Sub-Total Sub				Carryover from Sc	hedule C ▶ ▶ ▶	> > > > > >		(
Section 2 Business & Occupation Tax - SQUARE FOOTAGE								
Section 2 Business & Occupation Tax - SQUARE FOOTAGE		•				OSS RECEIPTS TAX		
Tar Sub-Total Color Col		· · · · · · · · · · · · · · · · · · ·	•		-			
Tar Sub-Total Care Care	10						.97635	
Telephone						n no SQUARE FOO		due)
12 Cellular		(in taxtain oqual o locally o					<u></u>	
12 Cellular	11	Telephone	40				0.060	
14 Light & Power 43 15 Cable TV 44 16 Water 45 17 Solid Waste 46 18 Sewer 47 19 Storm Drainage 48 20 Utility Tax Sub-Total Section 4 Other Taxes 21 Amusement Games 60 22 Pull Tabs/Punch boards 61 23 Bingo 62 24 Raffles 63 25 Admission Charges 64 Other Tax Sub-Total Sub-Total			41					
15 Cable TV 44 0.048 0.104 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 ► Sub-Total Section 4 Other Taxes 21 Amusement Games 60 0.050 22 Pull Tabs/Punch boards 61 0.050 23 Bingo 62 0.050 24 Raffles 63 0.050 25 Admission Charges 64 0.030 Other Tax Sub-Total ► Sub-Total	13	Gas	42				0.050	
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 Sub-Total Section 4 Other Taxes 21 Amusement Games 60 0.020 22 Pull Tabs/Punch boards 61 0.050 23 Bingo 62 0.050 24 Raffles 63 0.050 25 Admission Charges 64 0.030 Other Tax Sub-Total Sub-Total	14	Light & Power	43				0.050	
17 Solid Waste 46 18 Sewer 47 19 Storm Drainage 48 20 Utility Tax Sub-Total Section 4 Other Taxes 21 Amusement Games 60 22 Pull Tabs/Punch boards 61 23 Bingo 62 24 Raffles 63 25 Admission Charges 64 Other Tax Sub-Total Sub-Total	15	Cable TV	44				0.048	
18 Sewer 47 0.050 19 Storm Drainage 48 0.050 20 Utility Tax Sub-Total Sub-Total Section 4 Other Taxes 21 Amusement Games 60 0.020 22 Pull Tabs/Punch boards 61 0.050 23 Bingo 62 0.050 24 Raffles 63 0.050 25 Admission Charges 64 0.030 Other Tax Sub-Total Sub-Total	16	Water	45				0.104	
19 Storm Drainage 48 0.050 20 Utility Tax Sub-Total ▶ Sub-Total Section 4 Other Taxes 21 Amusement Games 60 0.020 22 Pull Tabs/Punch boards 61 0.050 23 Bingo 62 0.050 24 Raffles 63 0.050 25 Admission Charges 64 0.030 Other Tax Sub-Total ▶ Sub-Total	17	Solid Waste	46				0.045	
Sub-Total Section 4 Other Taxes 21 Amusement Games 60 0.020 22 Pull Tabs/Punch boards 61 0.050 23 Bingo 62 0.050 24 Raffles 63 0.050 25 Admission Charges 64 0.030 Other Tax Sub-Total Sub-Total	18	Sewer	47				0.050	
Section 4 Other Taxes 21 Amusement Games 60 22 Pull Tabs/Punch boards 61 23 Bingo 62 24 Raffles 63 25 Admission Charges 64 Other Tax Sub-Total Sub-Total	19	Storm Drainage	48				0.050	
21 Amusement Games 60 0.020 22 Pull Tabs/Punch boards 61 0.050 23 Bingo 62 0.050 24 Raffles 63 0.050 25 Admission Charges 64 0.030 Other Tax Sub-Total Sub-Total	20	Utility Tax Sub-Total					Sub-Total	
22 Pull Tabs/Punch boards 61 0.050 23 Bingo 62 0.050 24 Raffles 63 0.050 25 Admission Charges 64 0.030 Other Tax Sub-Total Sub-Total								
23 Bingo 62 0.050 24 Raffles 63 0.050 25 Admission Charges 64 0.030 Other Tax Sub-Total Sub-Total	21	Amusement Games	60					
24 Raffles 63 0.050 25 Admission Charges 64 0.030 Other Tax Sub-Total Sub-Total	22	Pull Tabs/Punch boards	61				0.050	
24 Raffles 63 0.050 25 Admission Charges 64 0.030 Other Tax Sub-Total Sub-Total	23	Bingo	62				0.050	
Other Tax Sub-Total Sub-Total	24	Raffles	63				0.050	
Tay Cult Tatala	25	Admission Charges	64				0.030	
** Additional schedules are required Tax Sub-Totals		Other Tax Sub-Total					Sub-Total	
** Additional schedules are required								
	** Additional schedules are required.							
Account Balance	/ wallerial collection are required.							
Name (please print) Penalties - (see back)	Name (places print)							
interest - (see back)	Name (please print)				Interest -	` /		
Title Total Due	Title					Total Due		

Please make checks payable to: City of Bellevue

__ Date ____

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

CITY OF BELLEVUE MUTI-PURPOSE TAX RETURN GENERAL INSTRUCTIONS BUSINESS CHANGES: If your business has been sold, moved, or discontinued since your last tax return was filed, please check all boxes that apply

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and list the specific details in the space provided.		
☐ Business closed. Effective date:		
☐ Business no longer operates in Bellevue. Close Bellevue regi	istration effective this date: _	
☐ Business sold to:	Address:	
Contact: Phone:	Date of sale:	
☐ Business entity changed. Name of new legal entity:		
New entity's Bellevue registration number:	New entity's start date:	
☐ Business location changed. New location address:		
☐ Business mailing address changed. New mailing address:		
☐ New business contact information: Phone:	Fax:	_ Email:

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 publishes a pamphlet entitled "Guide to the City's Business & Occupation Tax". The pamphlet provides general filing information regarding common types of businesses. 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 find it online at https://bellevuewa.gov/city-government/departments/finance/business-taxes.

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 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.

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 SUBTOTALS 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: Tax payments are due on or before the last day of the month following the end of the reporting period covered by the return except monthly returns are due the 25^{th} of the month following the month end. Tax returns must be filed by the due date whether or not 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		