



City of Bellevue

Date: March 20, 2020

Subject: B&O Tax Filing Extension for Small Businesses

On March 20, 2020, the mayor of the City of Bellevue signed the **“ORDER #1 PURSUANT TO PROCLAMATION OF EMERGENCY OF MARCH 3, 2020”** which directs the City of Bellevue to offer tax relief by extending the B&O tax filing deadline for small businesses due to the financial impacts that small businesses are experiencing related to the COVID-19 outbreak.

Who/Which Businesses Qualify?

Small businesses that pay Bellevue Business & Occupation (B&O) tax on a quarterly basis. For this automatic due date extension, a “small business” is defined as any taxpayer that reported taxable receipts of \$5 million or less during the 2019 tax year.

What tax returns Qualify?

- First and second quarter 2020 B&O tax filings
- Tax returns falling outside this period do not qualify for the due date extension. Delinquent returns prior to these periods do not qualify.

How long are the due dates extended?

The first and second quarter 2020 B&O tax returns will be due on or before October 31, 2020.

Does a business have to defer its filings?

No. Businesses may continue to file quarterly. Deferred filing is not mandatory. It is simply an option to help smaller businesses get through any current financial hardship they may be experiencing due to COVID-19.

What if I need an extension but I don’t qualify as a small business for this purpose?

If you need additional time to file, please send an email to tax@bellevuewa.gov and request a filing extension. Extensions are available in accordance with BCC 4.03.050(C).

Are there any other resources available for small businesses?

Yes! The City and our partners are rapidly compiling and deploying additional resources and tools for small businesses. Find more information and reach out for assistance at bellevuewa.gov/covid-19-business-resources.