

Preparer Name (Printed): _____

| | |
|---------------------|-------|
| For Office Use Only | |
| Customer # | _____ |
| Obligation # | _____ |

Preparer Contact Phone or Email: _____

CITY OF SEATTLE BUSINESS LICENSE TAX - ANNUAL 2024 REPORTING FORM

| Class | Column A Business Type | Column B Gross Revenue | Column C Deductions* | Column D Taxable Amount | Column E Tax Rate | Column F Tax Due |
|-------|----------------------------------------|---------------------------|-------------------------|----------------------------|----------------------|---------------------|
| 1 | Manufacturing/Extracting | \$ | \$ | \$ | x 0.00222 | \$ |
| 2 | Printing/Publishing | \$ | \$ | \$ | x 0.00222 | \$ |
| 3 | Wholesaling | \$ | \$ | \$ | x 0.00222 | \$ |
| 4 | Retail Sales and Retail Services | \$ | \$ | \$ | x 0.00222 | \$ |
| 5 | Services and Other Business Activities | \$ | \$ | \$ | x 0.00427 | \$ |
| 7 | Transporting Freight For Hire Activity | \$ | \$ | \$ | x 0.00427 | \$ |
| 22 | Tour Operator or Processor For Hire | \$ | \$ | \$ | x 0.00222 | \$ |

Business License Tax subtotal - Add total tax due amounts then enter the total in the boxes provided for line 14 below.

IMPORTANT! No tax is due if the total taxable revenue is Column D is less than the taxable threshold. Enter 0 on line 14.

The taxable threshold is currently \$100,000.

***Deductions entered in Column C MUST BE ITEMIZED BELOW or they will be Disallowed.**

| Deduction Type | Line 1 | Line 2 | Line 3 | Line 4 | Line 5 | Line 7 | Line 22 |
|------------------------------|------------------------------|-------------------------|-------------|----------------------------------|----------------------------------------------|----------------------------------------------|-------------------------------------------|
| | Manufacturing/ Extracting | Printing/ Publishing | Wholesaling | Retail Sales/ Retail Services | Services and Other Business Activities | Transporting Freight For Hire Activity | Tour Operator or Processor For Hire |
| 29 Bad Debt | | | | | | | |
| 30 Interstate/Foreign Sales | | | | | | | |
| 31 Cash/Trade Discounts | | | | | | | |
| 34 Taxed by other Cities | | | | | | | |
| 71 Advance/Reimbursements | | | | | | | |
| 79 Returns & Allowances | | | | | | | |
| 81 Freight Outside the State | | | | | | | |
| 90 Intra State Sales | | | | | | | |
| 47 Other (explain) | | | | | | | |
| Deduction Totals | | | | | | | |

A return must be filed even if no tax is due or there is no business activity for the period.

No penalty or interest is due if there is no tax is due.

INFORMATION BELOW IS REQUIRED TO PROCESS

CUSTOMER NUMBER OR UBI: _____

BUSINESS NAME: _____

BUSINESS ADDRESS: _____

| | | |
|-----|-------------------------|----|
| 14. | B&O Tax Due | \$ |
| 15. | MATC (Credit) | \$ |
| 16. | Adjusted Tax Due | \$ |
| 17. | Interest Due | \$ |
| 18. | Penalty Due | \$ |
| 19. | Total to be Paid | \$ |

If no tax is due please email this form to tax@seattle.gov

If you need to submit a payment, mail form with payment to:

CITY OF SEATTLE – License and Tax Administration
PO Box 34907
Seattle, WA 98124-1907

Phone: (206) 684-8484 | Fax: (206) 684-5170

E-mail: tax@seattle.gov

Web Site: www.seattle.gov/licenses

Online Reporting: www.filelocal-wa.gov

Changes to your business information should be requested by calling (206) 684-8484 or emailing tax@seattle.gov.

LICENSE CANCELLATION

If your business has ceased operations within Seattle you must notify the City of Seattle by mail or email even if you have already notified the Washington State Department or other government agencies. If your business has moved outside of the Seattle city limits but you still do business in the City of Seattle, you may need to maintain your Seattle business license tax certificate and continue to file Seattle business taxes.

FILE AND PAY YOUR TAXES ONLINE

The City of Seattle offers online tax filing using a multi-city portal called FileLocal. Go to www.filelocal-wa.gov to file this form online, please refer to the Quick Start Guide at that site for details. New users will need to create a business account, you will need your UBI or CAN to link your account which can be located on our website:

www.seattle.gov/license-and-tax-administration/find-a-licensed-business

LATE FILING AND UNDERPAYMENT PENALTIES

A tax form is not considered “filed” until a valid payment is received with the signed tax form. When tax is due for the period late penalties and interest are charged if the tax form and payment are not postmarked by the due date. If a return is received postmarked after the due date the following penalties will be added:

9% of the tax due amount if postmarked after the due date; or

19% of the tax due if postmarked after the last day of the month following the due date; or

29% of the tax due amount if postmarked after the last day of the second month following the due date.

When tax is due the minimum penalty will be \$5.00.

NOTE: if no tax is due late penalty will not be charged.

Interest due on late payments will be calculated from the date due until the date paid. Use this formula to calculate interest: $(\text{annual interest rate}/360) \times \text{tax due amount} \times \text{number of days late}$. If the amount of tax paid is less than the amount due additional interest may be charged. If your return is underpaid or if there are additional amounts owing due to added penalties/interest, a Notice of Underpayment will be mailed for the remaining balance owed.

If your payment is dishonored by your bank, the City of Seattle will add an insufficient funds charge of \$20.

QUESTIONS?

You may e-mail or call our office if you have any questions concerning the preparation of this form. Please include your customer number in any correspondence. For in-person assistance you can make an appointment to visit us at the Seattle Municipal Tower: 700 5th Avenue Suite 4250, Seattle, WA 98104 by calling 206-684-8484 or emailing tax@seattle.gov.

A signature is required on this return. The undersigned swears or affirms that all information in this return is complete and true.

I am affirming as the preparer or authorized representative of the firm that the information given on this tax form is true, correct and complete. I understand that when I submit this form online my typed name is equivalent to an electronic signature.

Preparer's Name (first and last): _____

Date: _____

Submit tax forms with no tax due to tax@seattle.gov.

SUBMIT FORM BY EMAIL - NO TAX DUE ONLY