



# Quarterly Business and Occupation Tax Return

555 Israel Rd.  
SW Tumwater, WA 98501  
(360) 754-4136

**Your business is REQUIRED TO FILE this report even when no tax is due.**

Year – 20 \_\_\_\_\_

- Quarter 1, Due 4/30       Quarter 2, Due 7/31  
 Quarter 3, Due 10/31       Quarter 4, Due 01/31

BUSINESS CLASSIFICATION (See other side for details)	GROSS RECEIPTS OR APPORTIONED SALES	DEDUCTIONS	NET RECEIPTS	TAX RATE	TAX DUE
Extracting				.001	
Manufacturing				.001	
Wholesale Sales				.001	
Retail Sales				.001	
Printing & Publishing				.001	
Retail Service / Service & Other Activity (Must use worksheet for apportioning Service & Other Activity)				.002	
<b>TOTAL NET RECEIPTS</b>				<b>\$0 tax due where NET RECEIPTS are under \$5,000</b>	

DETAIL OF TAX DEDUCTIONS	
Bad Debts	
Cash Trade Discounts	
Vehicle Fuel Sales	
MATC	
Total Tax Deductions	

<b>TOTAL TAX DUE</b>	
<b>PENALTIES (SEE CHART BELOW)</b>	
<b>PAST DUE + / ON ACCOUNT BALANCE (-)</b>	
<b>TOTAL REMITTANCE</b>	

***Make check payable to the CITY OF TUMWATER***

**PENALTY CALCULATION**

**1<sup>ST</sup> MONTH AFTER THE DUE DATE A PENALTY OF 9% OF TAX DUE IS OWED**  
**2<sup>ND</sup> MONTH AFTER THE DUE DATE A PENALTY OF 19% OF TAX DUE IS OWED**  
**3<sup>RD</sup> MONTH AFTER THE DUE DATE A PENALTY OF 29% OF TAX DUE IS OWED**

I certify, subject to the penalties provided in Tumwater Municipal Code Chapter 5.08 that the above is true and correct statement of tax due, to the best of my knowledge and belief.

PREPARED BY: \_\_\_\_\_ TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ PREPARER'S PHONE #: \_\_\_\_\_

TUMWATER LICENSE #: \_\_\_\_\_ BUSINESS NAME: \_\_\_\_\_

## EXPLANATION OF CATEGORIES

These descriptions do not represent all types of business within each category, but represent the majority of businesses and individual subject to B&O Tax. Please refer to the city website, [www.ci.tumwater.wa.us](http://www.ci.tumwater.wa.us) or call (360) 754-4136 for more information.

### Extracting

Directly or indirectly by contracting with others for labor and mechanical services to remove from your own land or land of others from mines or quarries coal, oil, natural gas, ore, stone, sand, gravel, minerals or other natural resources; or fells timber, Christmas trees, or other products; or takes seafood products. The tax is based on the value of the product, including by-products, regardless of the place of sale or the fact that deliveries may be made to points outside the City.

### Manufacturing

Every person who either directly or by contracting for the necessary labor or mechanical services, manufactures for sale from the person's own materials or ingredients. The measure of the tax is the value of the product, including by-products, regardless of the place of sale or the fact that deliveries may be made to points outside the City. (Note: When the owner of equipment or facilities furnishes or sells to the customer prior to manufacture, materials or ingredients equal to less than twenty percent (20%) of the total value of all materials or ingredients that become part of the finished product, the owner of the equipment or facilities will be deemed a processor for hire, and not a manufacturer, and shall report gross taxable income in the Wholesale Sales category.

### Wholesale Sales

Any sale of tangible personal property which is not a retail sale, and any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property and retail services, if such charge is expressly defined as a retail sale or retail service when rendered to or for consumers.

### Retail Sales

The sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following:

- The installing repairing, cleaning, altering, imprinting or improving of tangible personal property for consumers.
- The construction or repairing, decorating, painting, papering, repairing, furnace or septic tank cleaning, snow removal, sandblasting or improving of new or existing buildings or other structures for consumers.
- Service provided to clear land and the moving of earth.
- Cleaning, fumigating, razing or removing buildings or structures.
- Automobile towing and similar automotive transportation services.
- Sale of canned software regardless of the method of delivery to the end user, but does not include custom software or the customization of canned software.
- Sales of labor and services rendered with respect to building, repairing, or improving of any street, easement, or any other tangible transportation asset owned by the City, County, State, or any other political subdivision of the State.
- Sale of extended warranties.

### Retail Service

Sale or charge made for personal, business, or professional services including amounts designated as interest, rents, fees, admissions, and other services by persons engaged:

- Amusement and recreation services including but not limited to golf, pool, billiards, skating, bowling, swimming, basketball, racquetball, handball, squash, tennis, batting cages, day trips for sightseeing.
- Childcare and adult family home services.
- Abstract title insurance and escrow services.
- Accountants, attorneys, engineers, insurance brokers, real estate brokers and tax preparers.
- Automobile parking and storage garage services.
- Landscape maintenance and horticultural services.
- These specific personal services: Physical fitness services, tanning salons, tattoo parlor services.
- Rental or lease of tangible personal property to consumers and the rental of equipment with an operator.

### Printing & Publishing

Printing and publishing of newspapers, magazines, periodicals, books, music and other printed items.

If you report in Service & Other Activity and you perform work outside the City limits, you must use the apportionment worksheet to determine your taxable income. The form and instructions are available at [www.ci.tumwater.wa.us/departments/finance/b-o-tax](http://www.ci.tumwater.wa.us/departments/finance/b-o-tax)

### Service & Other Activity

Would include any business activity not taxable under another classification but not be limited to software development and customization, producing royalties or commissions and freight brokering.