



PO Box 315
 Everson, WA 98247
 360-966-3411

BUSINESS AND OCCUPATION TAX RETURN

Tax Period	
Date Due	

Business License No.	State UBI No.

Tax Due Quarterly	
Tax Period	Tax Due Date
1st Qtr: JAN, FEB, MAR	APRIL 30
2nd Qtr: APR, MAY, JUNE	JULY 31
3rd Qtr: JULY, AUG, SEPT	OCTOBER 31
4th Qtr: OCT, NOV, DEC	JANUARY 31

Tax returns must be filed and returned by the due date whether or not any tax is owed.

- Did your business gross more than \$1,000,000.00 this calendar year in all locations?
 If **yes**, then continue to 2.
 If **no**, enter gross amount this quarter \$ _____, sign below and return this form to the City.
- Did your business gross more than \$1,000,000.00 this calendar year inside Everson?
 If **yes**, then continue to 3.
 If **no**, enter amount this quarter inside Everson \$ _____, sign below and return this form to the City.
- Complete tax return and submit taxes owed. See reverse for instructions.**

	Column A Business Classification	Column B Gross Income Amount	Column C Deductions—Schedule A	Column D Taxable Amount	Column E Rate	Column F Tax Due
1	Manufacturing				.002	
2	Wholesaling				.002	
3	Extracting	RESERVED	RESERVED	RESERVED	.002	RESERVED
4	Retailing	RESERVED	RESERVED	RESERVED	.002	RESERVED
5	Printing	RESERVED	RESERVED	RESERVED	.002	RESERVED
6	Services or Royalties	RESERVED	RESERVED	RESERVED	.002	RESERVED
7	The undersigned taxpayer swears or affirms that he/she has examined this return including any accompanying schedules and statements and to the best of his/her knowledge and belief is complete and true.			Tax Due This Period		
8	Dated this _____ day of _____, 20_____.			Penalties		
9	Name/Firm _____			Credits*		
10	Signature _____			Previous Balance		
11	Title _____ Phone No. _____			Total Amount Due		

*Please attach an explanation of any credits claimed.

Make check payable to the *City of Everson*

Schedule A—Detail of Deductions in Column C							
	Type of Deduction	Manufacturing	Wholesaling	Extracting	Retailing	Printing	Services or Royalties
1	Interstate	Not Allowed		RESERVED	RESERVED	RESERVED	RESERVED
2	Cash Discount	Not Allowed		RESERVED	RESERVED	RESERVED	RESERVED
3	Credit Losses			RESERVED	RESERVED	RESERVED	RESERVED
4	Constitutional			RESERVED	RESERVED	RESERVED	RESERVED
5	Other (attach explanation)			RESERVED	RESERVED	RESERVED	RESERVED
6	Total Deductions			RESERVED	RESERVED	RESERVED	RESERVED

If there has been change of ownership or business closure, please provide the following information:

Date Closed _____ New Owner _____ Address _____ Phone _____

NOTE: TAX RETURN IS NOT CONSIDERED FILED UNTIL PAYMENT IS RECEIVED.

TAXPAYER INSTRUCTIONS

These instructions are based on Everson Municipal Code 3.28 & 3.30, full detail can be found on the City website www.ci.everson.wa.us.

WHO NEEDS TO FILE: Every person engaging within the City in business as a manufacturer or engaging in the business of making sales at wholesale. Engaging in business means conducting any activities with the object of gain, benefit, or advantage to the person either directly or indirectly. If gross receipts from all activities conducted within the City during any calendar year are **less than \$1,000,000 then no tax is due but a return must still be filed**. Once gross receipts are over \$1,000,000.00 in the calendar year, tax is due the quarter the threshold is met.

REPORTING GROSS INCOME: Income generated by the following activities should be reported in Column B:

1. Manufacturing—the value of the products, including by-products, manufactured within the City regardless of the place of sale or the fact that deliveries may be made to points outside the City, multiplied by the rate of two tenths of one percent.
2. Wholesaling—the value equal to the gross proceeds of sales of the business without regard to the place of delivery of articles, commodities or merchandise sold, multiplied by the rate of two tenths of one percent.

Exemptions:

1. Nonprofit organizations exempt under Section 501(c)(3) except with respect to retail sales of such persons.
2. Premiums or prepayments to health care contractors or HMOs which are taxable under RCW 48.14.0201.
3. Utility companies subject to the City utility tax imposed under EMC 3.10.
4. Most dividend income except for persons engaged in banking, loan, security, or other financial business.
5. International banking.
6. Premium income to insurance companies which is taxable under RCW 48.14.020, however, insurance brokers, solicitors or bonding companies are not exempt.
7. Farmers which sell fruits, vegetables, berries, butter, eggs, fish, milk, poultry, meats or any other agricultural product that is raised, caught, produced or manufactured by such persons.
8. Other: Athletic exhibitions, horse racing, ride sharing, wage income, real estate sale proceeds, trust account fees, proceeds from the sale of motor vehicle fuel under RCW 82.36.440, proceeds from the sale of liquor or amounts received from casual or isolated sales.

DEDUCTIONS: The following may be deducted from gross income. They should be itemized in Schedule A and reported in Column C:

1. Interstate. Wholesaling amounts derived from the sale of tangible personal property that is delivered by the seller to the buyer or buyer's representative at a location outside the State of Washington may be deducted.
2. Cash Discount Taken by Purchaser. Is not allowed under the manufacturing classification.
3. Credit Losses of Accrual Basis Taxpayers.
4. Constitutional Prohibitions. There may be deducted from the measure of tax amounts derived from business which the City is prohibited from taxing under the Constitution of the State of Washington or the Constitution of the United States.

CALCULATING CURRENT TAX DUE: Subtract Column C from Column B and enter the amount in Column D. Multiply the amount in Column D by the tax rate in Column E and enter the result in Column F. Total the Column F amounts on lines 1 through 2. **If the total is \$2,000.00 or more, enter it on Line 7. Otherwise, enter zero on Line 7.** In either case, be sure to complete lines 8 through 11.

PENALTIES: If this return will not be postmarked by the due date, then the following penalties must be included in your payment, even if no tax is otherwise due RCW 82.32.090. Enter any penalty in Column F, line 8. Calculate any penalty due using the following table. If your return is filed after the due date but before:

The last day of month following due date—greater of 9% of tax due or \$5.00

The last day of second month following due date—greater of 19% of tax due or \$5.00

The last day of third month following due date—greater of 29% of tax due or \$5.00

MULTIPLE ACTIVITIES TAX CREDIT: Persons taxable under the wholesaling classification with respect to selling products in this City shall be allowed a credit against those taxes for any eligible gross receipts taxes paid with respect to the manufacturing of the products sold in the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the sale of those products. To take the credit, a taxpayer must be able to document that the amount of tax sought to be credited was paid upon the same gross receipts used in computing the tax against which the credit is applied. See EMC 3.28.070.

PREVIOUS BALANCE: If your previous return was not paid in full or a credit balance exists on your account, enter that amount in Column F, Line 10. This amount should either be paid in full or deducted from the amount owed on this tax return.

TOTAL AMOUNT DUE: Add Column F, lines 7 through 10, and enter in Column F, Line 11 as the total amount due. Make checks payable to the *City of Everson* and mail with this return to City of Everson, PO Box 315, Everson, WA 98247. **DO NOT SEND CASH.**