

# CITY OF NORTH BEND BUSINESS AND OCCUPATIONAL TAX REPORT

**ALL BUSINESSES MUST FILE A BUSINESS AND OCCUPATIONAL TAX REPORT**

Under City of North Bend Municipal Code Chapter 5.04, 5.05, & 5.06

|                             |
|-----------------------------|
| <b>BUSINESS ACCT NUMBER</b> |
|                             |
|                             |

You must pay business and occupational tax when the total of your quarterly taxable gross receipts exceeds the following levels for your business classification.

| CLASSIFICATION            | QUARTERLY TAXABLE GROSS RECEIPTS |
|---------------------------|----------------------------------|
| Utilities                 | \$150.00                         |
| All Other Classifications | \$5,000.00                       |

|                           |
|---------------------------|
| Business name and address |
|                           |

| PERIOD | DUE DATE |
|--------|----------|
|        |          |

| COLUMN 1<br>BUSINESS<br>CLASSIFICATION | COLUMN 2<br>GROSS RECEIPT<br>AMOUNT | COLUMN 3<br>DEDUCTIONS | COLUMN 4<br>TAXABLE AMOUNT | COLUMN 5<br>X RATE | COLUMN 6<br>TAX DUE |
|--|-------------------------------------|------------------------|----------------------------|--------------------|---------------------|
| UTILITIES                              | 1                                   |                        |                            | .06                |                     |
| MANUFACTURING                          | 2                                   |                        |                            | .002               |                     |
| WHOLESALE                              | 3                                   |                        |                            | .002               |                     |
| RETAIL                                 | 4                                   |                        |                            | .002               |                     |
| CONSTRUCTION/REPAIR                    | 5                                   |                        |                            | .002               |                     |
| FINANCIAL INSTITUTIONS                 | 6                                   |                        |                            | .002               |                     |
| SERVICES                               | 7                                   |                        |                            | .002               |                     |
| NURSERY/SCHOOL/<br>DAYCARE             | 8                                   |                        |                            | .002               |                     |
| OTHER                                  | 9                                   |                        |                            | .002               |                     |

|  |                                |  |
|--|--------------------------------|--|
| <b>PENALTY:</b><br>1 to 30 days late .....add 9 % of tax due (minimum penalty \$5.00)<br>31 to 60 days late.....add 19% of tax due (minimum penalty 5.00)<br>61 to 90 days late .....add 29% of tax due (minimum penalty \$5.00) | LINE A - Total of Column 6     |  |
|  | LINE B - Penalty               |  |
|  | LINE C - Balance               |  |
|  | LINE D - Total Tax and Penalty |  |

| Type of Deduction | Explanation | Amount | Examples of the most common exemptions and deductions:  |
|-------------------|-------------|--------|---|
|                   |             |        | <ul style="list-style-type: none"> <li>Liquor, beer, and wine sales</li> <li>Manufacturing, selling, or distribution of motor vehicle fuel</li> <li>Cash discounts taken by customers</li> <li>Credit losses or bad debts sustained by customers</li> </ul> |
|                   |             |        |   |
|                   |             |        |   |
|                   |             |        |   |

|   |  |
|---|--|
| <b>MAIL TAX RETURN TO:</b> City of North Bend<br>920 SE Cedar Falls Way<br>North Bend, WA 98045 | <b>MAKE CHECKS PAYABLE TO:</b> City of North Bend<br>Contact Ivanna Misiuk 425-888-7630 or<br>email <a href="mailto:licensing@northbendwa.gov">licensing@northbendwa.gov</a> |
|---|--|

**STATEMENT BY TAXPAYER**

I/we hereby certify under the penalties of perjury that the sum above shown in the amount of tax for which I/we are liable for the period above shown under and computed according to the provisions of this Ordinance. I/we further certify that the information herein given and the amount of the tax liability herein reported are full and true and I/we know the same to be so.

SIGNED \_\_\_\_\_

DATE \_\_\_\_\_

BY \_\_\_\_\_

TITLE \_\_\_\_\_



## Important City Business License and City B&O Tax Compliance Notice

Dear Business Owners,

We hope this letter finds you well. As part of our commitment to maintaining a thriving business community, we want to remind you of your obligations under the City of North Bend Municipal Code (NBMC- 5.04, 5.05 and 5.06).

Specifically, all businesses operating within the city limits of North Bend are required to:

1. **Obtain a Valid City Business License:** The City partners with the Washington State Business Licensing Service to issue city business licenses. This combined licensing system allows the business owner to meet the local and state requirements with one transaction. A city license will be added to your State Master Business License as an addendum. City business licenses are renewed annually.

Every person engaging in business within the City during any portion of any taxable year must obtain a valid and subsisting license, commonly known as a "business license." This requirement applies to home occupations, suppliers, contractors, and subcontractors.

2. **File City Business and Occupation (B&O) Taxes:** Regardless of income, all businesses must file a B&O tax form. The frequency of reporting (monthly or quarterly) depends on your total gross receipts. Even if your income is less than \$5,000, you are still required to submit the appropriate form, indicating zero income.
3. **File City Square Footage B&O Tax (if applicable):** Certain businesses may also be subject to a Square Footage B&O tax. Additional information regarding this tax classification is provided in the Square Footage B&O Tax Information flyer.  
See: [www.northbendwa.gov/DocumentCenter/View/9760/Square-Footage-BO-Tax-Information---Original](http://www.northbendwa.gov/DocumentCenter/View/9760/Square-Footage-BO-Tax-Information---Original)

**Business License Application:** To obtain or renew your business license, apply online through the Department of Revenue in Washington State (DOR.WA.GOV).

### Reporting City B&O Taxes:

- Refer to the flyer on our website, "What You Should Know about Business and Occupation Taxes" for detailed information on reporting B&O taxes.
- See: [www.northbendwa.gov/DocumentCenter/View/9497/BO-Tax-What-You-Should-Know-2023](http://www.northbendwa.gov/DocumentCenter/View/9497/BO-Tax-What-You-Should-Know-2023)

**Please note, Washington State Department of Revenue does not collect City Business License and City B&O taxes.**

We appreciate your cooperation in adhering to these requirements. If you have any questions or need assistance, please feel free to contact us at the North Bend City Hall. *Thank you for being an essential part of our community!*

Tel: (425) 888-7630 or email: [Licensing@northbendwa.gov](mailto:Licensing@northbendwa.gov)