

**CITY OF ABERDEEN**

FINANCE DEPARTMENT

200 E. Market Street

ABERDEEN, WA 98520-5207

Phone: (360) 537-3225 • www.aberdeenwa.gov**PLEASE DO NOT STAPLE CHECK TO FORM****QUARTER ENDING:****TAX RETURN DUE DATE:****COMBINED QUARTERLY CITY TAX RETURN**

Use this form to report tax liability as required by Chapters 5.03, 3.76 and 3.80 of the Aberdeen City Code.

City License #:

WA State UBI #:

INDICATE BUSINESS INFORMATION CHANGES HERE

(If address change, please indicate if change is mailing address, or physical address or both.)

PLEASE VERIFY ACCURACY OF ABOVE INFORMATION

INSTRUCTIONS for completing tax return are on back. Send completed tax form with remittance by due date to the address listed above. Make check payable to "City of Aberdeen" and write your City License # on check. Do not send cash in mail.

Line No.	Business Classification Col. 1	Gross Revenue Col. 2	Deductions / Exemption (List detail below**) Col. 3	Taxable Income (Col. 2 - Col. 3) Col. 4	Tax Rate Col. 5	Tax Due (Col. 4 X Col. 5) Col. 6	CITY USE ONLY
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BUSINESS AND OCCUPATION TAX (Chapter 5.03)

1	Retail, Wholesale & Miscellaneous				.003		
2	Professional & Retail Services				.0037		
3	Contracting				.003		
4	Manufacturing & Extracting				.002		

If column 4 total is less than \$5000, zero tax is due. **A return must still be filed.** If column 4 total is \$5000 or more please enter tax amount(s) in column 6. (Note: Any Utility or Gambling Tax due below must still be paid).

◀ TOTAL COLUMN 4 (ADD LINES 1 THRU 4)**UTILITY TAX (Chapter 3.76)**

5	Electric Utility				.06		
6	Natural Gas				.06		
7	Telephone				.06		
8	Solid Waste & Recyclable Materials				.095		
9	Cable Television				.06		

GAMBLING TAX (Chapter 3.80)

10	Amusement Games				.02		
11	Bingo & Raffles				.05		
12	Punchboards & Pulltabs				.10		
13	Social Card Games				.01		

**** Deduction/Exemption Detail**

Contractors Must Provide Proof List of Subcontractors

A. Total of Col. 6**B. IF LINE A OR F EQUALS ZERO, A RETURN MUST STILL BE FILED****C. PENALTIES** See instructions on back of taxpayer copy.**D. INTEREST - Per AMC section 5.07.090****E. Previous Balance Due or <Credit>****F. TOTAL TAX DUE (Line A+C+D+E)****IS THIS A FINAL RETURN? YES NO**

If yes, please complete the following:

Effective Date: _____

The undersigned taxpayer declares they have read the foregoing return and certify it to be correct.

X _____ Date _____
Print Name _____ Phone # _____ Discontinued Moved - Forwarding Address: _____

CITY OF ABERDEEN
COMBINED QUARTERLY CITY TAX RETURN • INSTRUCTIONS

The Combined Quarterly City Tax Return shall be used by all businesses subject to the provision of Title Five of the Aberdeen City Code, specifically Chapters 5.03 & 5.07 (Business and Occupation Tax), 3.76 (Utility Tax), and 3.80 (Gambling Tax). Any Person or organization who maintains an office, place of business, or other business presence in the City of Aberdeen, is required to file a Combined Quarterly City Tax Return, even when the business has zero (\$0) income to report.

Quarterly periods are defined as: 1st quarter= JAN, FEB, MAR; 2nd quarter = APR, MAY, JUN; 3rd quarter = JUL, AUG, SEP; and 4th quarter = OCT, NOV, DEC. Completed tax returns must be filed no later than the last day of the month immediately following the end of a quarterly period: April 30th, July 31st, October 31st and January 31st. All tax returns filed or paid after the due date shall be subject to penalty and interest charges. Failure to file or pay any tax return is a violation of City Code, and violators will be subject to prosecution and the imposition of additional fines and penalties as provided by City Code.

HOW TO PREPARE YOUR TAX RETURN

COL. 1: Taxpayers are required to segregate income into business classifications, as described to the right.

COL. 2: Enter the GROSS INCOME for each applicable business classification.

COL. 3: Enter TOTAL DEDUCTIONS for each line (1 thru 10). List deduction detail in the area provided below Line 11.

COL 4: Enter TAXABLE INCOME (Col 2 - Col. 3) for each line. If Col. 4 of lines (1thru 4), is less than \$5000.00, zero tax is due. A return must still be filed.

COL. 6: Enter TAX DUE (Col. 4 X Col. 5) for each line

LINE A: Enter TOTAL TAX DUE by adding all amounts in Col. 6 above line A.

LINE C: If tax return is filed after the due date, calculate and enter PENALTY as follows: Up to 1 month past due date, add 9% of line A, min. \$5.00... Over 1 month and up to 2 months past due date, add 19%, min. \$5.00... over 2 months past due date, add 29%, min. \$5.00.

LINE D: If tax return is filed after the due date.., calculate INTEREST per Aberdeen Municipal Code section 5.07.090. Refer to www.aberdeenwa.gov for rate information.

Line F: Enter TOTAL DUE by adding Lines A thru E in Col. 6.

Sign and date tax return, and make remittance payable to "City of Aberdeen." RETURN COMPLETED TAX FORM WITH PAYMENT TO: CITY OF ABERDEEN, FINANCE DEPARTMENT, 200 E. Market Street, ABERDEEN, WA 98520-5207.

DETERMINING YOUR BUSINESS CLASSIFICATION

<u>Business Classification</u>	<u>Description</u>
Ln 1 – Retail / Wholesale / Misc.	RETAIL - Sale of tangible personal property and/or charges made for labor and services with respect to installing, repairing, cleaning, etc., tangible personal property. WHOLESALE - Sale of tangible personal property when the sale is other than retail. MISC - Business transactions which are not described by any other classification listed here.
Ln 2 – Professional & Retail Services	Any service activity which does not constitute a "retail" or "wholesale" sale.
Ln 3 – Contracting	Constructing, installing, repairing, altering, wrecking, demolishing any building, roadway, improvement to real property or other structure. A contractor is considered "doing business" in Aberdeen any time that his equipment or materials are placed at a work site within the city limits.
Ln 4 – Manufacturing & Extracting	MANUFACTURING – Producing from raw or other materials, articles for resale, EXTRACTING – Taking natural resources for commercial or industrial use, or for resale.
Ln 5 – Electric Utility	Manufacture and/or distribution of electrical energy.
Ln 6 – Natural Gas	Sale and/or distribution of natural gas.
Ln 7 – Telephone	Providing access to local telephone networks, and providing related services; as defined in AMC 3.76.
Ln 8 – Solid Waste & Recyclable Materials	As defined by AMC 3.76.080.
Ln 9 – Cable Television	As defined by AMC 3.76.040.
Ln 10 – Amusement Games	As defined by RCW 9.46 (Gambling Commission).
Ln 11 – Bingo & Raffles	As defined by RCW 9.46 (Gambling Commission).
Ln 12 – Punchbds/Pulltabs	As defined by RCW 9.46 (Gambling Commission).
Ln 13 – Social Card Games	As defined by RCW 9.46 (Gambling Commission).

AMC 5.03.090 / 5.03.100

Business and Occupation / Utility Tax (Lines 1 thru 7):

1. Income resulting from a person's performance as an employee as opposed to an independent contractor.
2. Sale by a farmer or gardner of his own produce.
3. Income from insurance sales, upon which a tax based on gross premiums is paid to the State of Washington.
4. Investment income for nonfinancial businesses.
5. State licensed athletic exhibitions.
6. Certain receipts of fraternal benefit societies.
7. Hospitals owned by a government body or religious corp.
8. Income from the sale, lease or rental (if more than 30 days) of real estate. (Deduction does not include commissions.)
9. The amount of cash discount actually taken by the purchaser.
10. Bad debts incurred by accrual basis taxpayers.
11. Liquor sales, including beer and wine.
12. Sales, distribution or manufacture of motor vehicle fuel.
13. Businesses that maintain an office only in Aberdeen may deduct income actually reported to another Washington city as required by that city's business tax regulations (the other city's tax provisions must be similar – based on gross income – to the business and occupation tax imposed by Aberdeen).
14. Amounts included in gross income by the taxpayer that were actually paid to another person taxable under this chapter as that person's payment for services furnished jointly by both (e.g. general contractor and sub-contractor).

TAX DEDUCTIONS/EXEMPTIONS

15. Amounts collected by taxpayers from retail customers as sales tax.
16. For amounts paid by radio stations as provided in rule 458-20-241 of the Washington Administrative Code.
17. Amounts derived from business which the City is prohibited from taxing under the constitution or laws of the state or the Constitution or laws of the United States.

Gambling Tax (Lines 8 thru 11):

1. Amusement Games / Bingos and Raffles / Punchboards & Pulltabs (Lines 8, 9, & 10) – Deduction allowed for amounts paid for as prizes.