

MAIL TAX RETURNS TO: CITY OF
DES MOINES TAX & LICENSE
21630 11TH AVE S, SUITE A
DES MOINES, WA 98198-6398

City of Des Moines
BUSINESS AND OCCUPATION TAX RETURN
Quarterly Filing



For more information contact: City of Des Moines Tax &
License Division 206-870-7582 or
taxlicense@desmoineswa.gov

Date Due

Reporting Period

Account #

Business Name/Address: *

UBI:

A tax return **MUST BE FILED** even if there is zero revenue or tax due

GO GREEN: FILE ON WWW.FILELOCAL-WA.GOV

SECTION 1 BUSINESS AND OCCUPATION TAX - GROSS RECEIPTS

*If quarterly total taxable receipts, in THIS SECTION ONLY, are less than the **\$12,500** threshold, then no payment is due for this section*

	Column 1 Tax Classification	Column 2 Gross Receipts	Column 3 Deductions - Schedule A	Column 4 Taxable Amount	Column 5 Tax Rate	Column 6 Tax Due
1	Manufacturing/Extracting				0.002	\$
2	Wholesaling				0.002	
3	Retailing/Retail Services				0.002	
4	Printing/Publishing				0.002	
6a	Service & Other (Not Apportioned)				0.002	
6b	Service & Other (Apportioned)				0.002	
If there has been a change of ownership or business closure, please provide the following information: Date Closed _____ New Owner _____ Address _____ Email: _____ Phone _____				7	Sub-Total	\$
				8	Multiple Activities Credit (MATC)*	()
				9	Tax Due This Period	\$
				10	Penalties	
				11	Interest	
				12	Previous Balance	
				13	Total Amount '81 Y	\$

* Please attach an explanation of any credits claimed.

Make check payable to the City of Des Moines

Schedule A -- Detail of Deductions in Column 3							
	Type of Deduction	Manufacturing/ Extracting	Wholesaling	Retailing/Retail Svcs	Svc & Other (Not Apportioned)	Svc & Other (Apportioned)	Printing / Publishing
1	Interstate						
2	Gas/Liquor						
3	Credit Losses						
4	Other - (attach explanation)						
5	Total Deductions						

I hereby certify that the statements and information provided on this tax return are true and complete to the best of my knowledge and believe is a true, correct and complete return.

Signature _____

Date _____

Contact phone number and / or email _____

CITY OF DES MOINES BUSINESS AND OCCUPATION TAX RETURN GENERAL INSTRUCTIONS

GENERAL INFORMATION: Every person, firm, association or corporation engaging in business activities in the City, unless otherwise exempted, is subject to taxation and must file a tax return under the appropriate tax classifications. The City of Des Moines administers business & occupation taxes (gross receipts tax). Descriptions of the various tax classifications and allowable deductions are provided in Title 3 Chapter 84 of the Des Moines Municipal Code (DMMC). If you have any questions or would like to request any forms please contact the Tax & License Division at (206) 870-7582, or find it online at <https://desmoineswa.gov/b&otax>

GROSS RECEIPTS B&O TAX: The gross receipts B&O tax is measured on gross proceeds of sales or gross income for the reporting period. For purposes of the gross receipts tax, business activities are reported by classification.

CALCULATING YOUR TAX LIABILITY: If you claim a deduction, a Multiple Activities Tax Credit, and/or you apportion income that is taxable under the Service and Other gross receipts tax classification, you must include the appropriate schedule form with your return. If a required form is not provided, the deduction, credit, or apportioned amounts will be denied.

SECTION 1: If your business generates gross receipts, determine which tax classification(s) relate to your business activity (Column 2). Businesses conducting several types of activities may report in more than one tax classification.

Column 2: Enter your gross receipts under the appropriate tax classification.

Column 3: Complete & submit Schedule A (Deduction Detail) with your return if you have any allowable deductions. Enter amounts of any deduction that you are entitled to for each tax classification.

Column 4: Subtract the values entered in Column 3 from those entered in Column 2, and enter the results.

Column 6: If the gross receipts sub-total amount Line 7 in Column 4 is less than the \$50,000 threshold level, enter "0" on Line 8 in Column 6. If the gross receipts sub-total amount is greater than the \$50,000 threshold, multiply each line item in Column 4 by the tax rate listed in Column 5. Enter the results for each line in Column 6.

Note: See DMMC Title 3 Chapter 85 for tax credit requirements.

REPORTING FREQUENCY: Quarterly tax payments are due on or before the last day of the next month following the end of the assigned reporting period covered by the return.

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

B&O taxes are required to be reported on an Annual or Quarterly basis as specified by the Tax and License Department.

TAX TOTALS: Calculate and enter Tax Due This Period.

PENALTIES: IF YOUR TAX RETURN IS LATE,

Please calculate the penalty on the amount reported in the TAX DUE THIS PERIOD and enter the penalty amount in the field provided.

Penalty is calculated as follows:

If not paid by the due date penalty is 9% (\$5 minimum)

If not paid on or before the last day of the month following the due date penalty is 19% (\$5 minimum)

If not paid on or before the last day of 2nd month following the due date penalty is 29% (\$5 minimum)

No Penalty on Zero Tax Returns

INTEREST: Calculate interest in accordance with DMMC Title 3 Chapter 85 and enter the amount in the field provided.

TOTAL DUE: Add Total Tax, Penalty, and Interest, and enter the result in the field provided. Then, please print name, title, phone, email, sign and date your return, and remit back with the appropriate forms and payment.