



Mail Form & Payment To:
P.O. Box 1995
Vancouver, WA 98668-1995

City of Vancouver Business and Occupation Tax

For more information, please see page 2 or contact the Finance Department at 360-487-8410, option 7

Business Information

Business Name: _____ Contact Name: _____

Business Address: _____

Telephone: _____ Email Address: _____

Washington State UBI Number: _____

Reporting Period: _____ Due Date: _____

	Gross Receipts	Exemptions (Documentation Required)	Credits/Deductions (Documentation Required)	Taxable Receipts	Tax Rate	Total B&O Tax
Gross Revenue					.1%	

Instructions

Enter Gross Receipts, subtract any Exemptions and/or Credits/Deductions to equal Taxable Receipts. Multiply Taxable Receipts by the tax rate to get Total B&O tax owed. Move Total B&O Tax to Line (1). Multiply Line (1) by applicable days late (see Page 2) to get line (2). Multiply Line (1) by applicable days late (see Page 2) to get line (3). Add lines (1) +(2) + (3) to get Line (4), Total Due.

(1)	Tax Sub-Total	
(2)	Penalties (See Page 2)	
(3)	Interest (See Page 2)	
(4)	Total Due	

Tax Preparer Information

Preparer Name: _____ Telephone: _____

Email Address: _____

I certify that the information provided on this tax return is true and complete to the best of my knowledge.

Signature _____ Date _____

General Information

Instructions

This form is used to report and pay B&O tax.

- **Business:** Any activity for gain or benefit, for profit or not.
- **Engaging in Business:** Includes sales, services, leasing, installation, consulting, deliveries, solicitation, or maintaining property or offices in the city, even without a physical storefront.
- **Gross Income:** All value received from business activities (e.g., sales, services, interest, commissions, dividends, fees, royalties, and rent), with no deductions.
- **Retail Sales:** Selling goods to the final consumer, not for resale.
- **Retail Services:** Providing services directly to consumers.

For full definitions and examples, visit:

<https://vancouver.municipal.codes/VMC/5.03.030>

Tax, Interest, and Penalty Rates

- **Tax Rate:** 0.100% (or 0.001 of gross income).
- **Interest:** 6% per annum, .5% a month of Total B&O Tax
- **Penalty:** 9% of Total B&O Tax due if 1–30 days late, 19% if 31–60 days late, 29% if over 60 days late.
- **Tax Filing Deadline:**
B&O tax returns and payments are due on the last day of the month following each quarter (e.g., Q1 due April 30, Q2 due July 31). If the due date falls on a weekend or holiday, the deadline moves to the next business day.

Exemptions

The following exemptions require supporting documentation to be attached:

- **Employees:** Wages and salaries (not contractors); booth renters are not employees.
- **Dividends & Investments:** Passive income not related to active business.

- **Insurance Companies:** Premiums already taxed by the state.
- **Real Estate Sales:** Proceeds from selling property (excluding commissions and interest).
- **Fuel/Liquor Sales:** Sales exempt under state law.
- **Motor Vehicle Fuel:** Manufacturing, selling, or distributing motor vehicle fuel.
- **Casual/Isolated Sales:** Non-recurring, one-time sales.
- **Accommodation Sales:** At-cost reimbursements between registered vendors.
- **Trust Fund Taxes:** Retail sales tax and other pass-through government taxes.

Credits & Deductions

Deductions and credits are allowed with required documentation:

- **Geographical Boundary:** Sales delivered outside city limits or out of state.
- **Credit Losses:** Bad debts for businesses using accrual accounting.
- **Cash Discounts:** Discounts taken by customers.
- **Employee-Related Costs:** Deductible for professional employer organizations.
- **Double Taxation:** Credit for tax paid to another city on the same gross receipts.

Filing Requirement

If annual gross income is \$50,000 or less, or \$12,500 or less per quarter, the business is below the threshold and must file but does not pay tax.

Businesses above the threshold must both file and pay.

Zero Dollar Filing Requirement

All operational businesses that meet the threshold must file quarterly, even if no revenue is reported.