City of Vancouver
2027 Multi-Purpose Tax Return

MAIL FORM & PAYMENT TO:
CITY OF VANCOUVER
TAX & LICENSE DEPARTMENT
PO BOX 8995
VANCOUVER, WA 98668

Find more information at www.cityofvancouver.us or by contacting the Finance Department at 360.487.8447, opt. 3

Business Information

Business Name: _____ Contact Name: _____
Business Address: _____
Telephone: _____ Email Address: _____
Washington State UBI Number: _____
Reporting Period: _____ Due Date: _____

Utility Taxes

	Gross Receipts	Deductions	Taxable Receipts	Tax Rate	Tax Due
Telephone				6.00%	
Natural Gas - Customers < $25k				6.00%	
Natural Gas - Customers > $25k				1.25%	
Cable				6.00%	
Solid Waste				28.99%	
Electricity - Customers < $25k				6.00%	
Electricity - Customers $25k - $300k				2.00%	
Electricity - Customers > $300k				0.00	

Other Taxes

	Gross Receipts	Deductions	Taxable Receipts	Tax Rate	Tax Due
Admissions				5.00%	
Bingo and Raffles				5.00%	
Amusement Games				2.00%	
Punchboards & Pulltabs - Nonprofit				10.00%	
Punchboards & Pulltabs - For Profit				5.00%	

Commercial Parking Tax

	Total Number of Transactions	Transaction Tax Rate	Tax Due
Commercial Parking Tax		$0.17	

Tax Sub-Total	
Penalties (see back)	
Interest (see back)	
Total Due	

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

Signature _____ Date _____

GENERAL INFORMATION: Every person, firm, association, or corporation engaging in business activities in the City, unless otherwise exempted, must file a tax return under the appropriate tax classification(s). A tax return **MUST BE FILED** even if there is zero revenue or tax due.

Descriptions of the various tax classifications and allowable deductions are provided in Title 5 of the Vancouver Municipal Code (VMC). https://vancouver.municipal.codes/

UTILITY & OTHER TAXES: Following is a brief synopsis of taxes that may apply to your business:

- **Utility Taxes**: This tax is imposed on utility businesses. Businesses engaging in the following activities are subject to these taxes: telephone, natural gas, cable TV, solid waste, and electricity.

- **Admission Tax**: This tax is levied upon admission charges for entrance to an event or establishment. It is collected for the City by the business charging the admission, similar to the sales tax. The admission tax is computed on the admission price of movie theaters with more than one screen.

- **Gambling Taxes**: All persons licensed by the Washington State Gambling Commission to conduct gambling activities in the City are required to pay gambling taxes. Gambling activities include: bingo games, raffles, cards, amusement games, punchboards and pull-tabs.

- **Commercial Parking Tax**: This tax is imposed on commercial parking businesses that operating a commercial parking lot within the City.

COMPLETING THE FORM: First, determine which tax classification(s) relate to your business activity (Column 1). Businesses conducting several types of activities may report in more than one tax classification.

Next, enter your gross receipts on the appropriate tax classification line. For the commercial parking tax, enter the number of parking transactions during the reporting period.

If applicable, enter your deductions for each tax classification. Once this information is entered, the Taxable Receipts, Tax Due, and Sub-total fields will auto-calculate.

Note: See VMC Title 5 for information on allowable deductions.

PENALTIES: Calculate the penalty on the amount reported in the TAX DUE field(s) and enter the penalty amount in the space provided. If no tax is owed, the penalty is zero. If any tax is owed, penalties are calculated as follows:

All taxes other than the Admissions Tax

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

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

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

Admissions Tax

- If not paid within thirty days following the due date, the penalty is 10%.

INTEREST: Calculate the interest on the amount reported in the TAX DUE field. Interest is only assessed on the Admissions Tax. Should a person fail to pay the Admissions Tax by the due date, they are liable for interest on the tax due at the rate of 1% per month.

REPORTING FREQUENCY:

- **Utility Taxes:** These taxes are required to be filed with the City quarterly, by the 25th day of the month following the end of the reporting period.

- **Admissions Tax**: This tax is required to be filed with the City monthly, by the 25th day of the month following the end of the reporting period.

- **Punchboards/Pulltabs**: This tax, for both non-profit and for-profit entities, is required to be filed with the City monthly, by the 15th day of the month following the end of the reporting period, if gross revenue exceeds $1,000. If gross receipts are less than $1,000 in any month, the tax shall be due and payable in quarterly installments on the 15th day of the month following the end of the reporting period.

- **Bingo, Raffles, and Amusement Games**: These taxes are required to be filed with the City monthly, by the 15th day of the month following the end of the reporting period.

- **Commercial Parking Tax**: This tax is required to be filed with the City monthly, on or before the last day of the month following the month during which the taxes were collected.