CITY OF Vancouver WASHINGTON

Mail Form & Payment To:
P.O. Box 8995
Vancouver, WA 98668-8995

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

1. Business Information

Business Name: _____

Location Address: _____

Mandatory 9-Digit UBI Number: _____

Reporting Period: _____ Due Date: _____

Gross Retail Receipts	Exemptions Reason	Credits/Deductions Reason	Taxable Retail Receipts	Tax Rate	Total B&O Tax-Enter 0 if Taxable Receipts are <12.5k/QTR or <50k/annually)
				.001	

2. Tax Preparer Information-All fields are mandatory

Preparer Name: _____ Title: _____
Email Address: _____ Telephone: _____

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

Signature _____ Date _____

3. 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	

4. General Information

A. Instructions

This form is designated for taxpayers to report and remit the Business and Occupation tax collected from businesses.

The B&O tax is levied for the privilege of engaging in business in Vancouver, WA. It applies to gross receipts of retail service and/or sales within the City of Vancouver. Please familiarize yourself with the following definitions:

- **Business:** Any activity for gain, benefit, or advantage to the taxpayer or others, whether 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 of Business:** All value received from business activities including sales, services, interest, commissions, dividends, fees, royalties, and rent—without any deductions.
- **Retail Sales:** Selling goods directly to the final customer (the consumer), not for resale.
- **Retail Services:** Providing personal, business, or professional services directly to consumers.
- **Please Visit**: https://vancouver.municipal.codes/VMC/5.03.030 for a full definition and additional examples.

B. Tax, Interest, and Penalty Rates

- **Tax Rate:** Retailing and retail services are taxed at a rate of 0.100% (or 0.001 of gross income).
- **Interest:** Delinquent taxes will accrue interest at a rate of 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:** Business & Occupation Tax returns are due on the last day of the month following the end of each quarter or April 15th if filling annually. Payment must also be submitted by that date to avoid penalties or interest.

  For example, taxes for the January–March quarter are due by April 30, and taxes for the April–June quarter are due by July 31.

  If the due date is a weekend/holiday, it will default to the next business day.

C. Exemptions

The following exemptions must include supporting documentation attached to this form upon submission:

- **Exemption for Employees:** Wages and salary income (not contractors). Booth renters are not employees.
- **Exemption for Dividends & Investments:** Passive income from investments not related to active business.
- **Insurance Companies:** Exempted due to gross premiums already taxed by the state (RCW 48.14.020).

- **Real Estate Sales:** Gross proceeds from selling property, not including commissions or interest charges.
- **Fuel/Liquor Sales:** Sales exempt under RCWs 82.38 and 66.08.
- **Motor Vehicle Fuel:** Shall not apply to the manufacturing, selling, or distributing of motor vehicle fuel under RCW 82.38.020.
- **Casual/Isolated Sales:** Non-recurring sales by persons derived from casual or isolated sales.
- **Accommodation Sales:** Reimbursement resale at cost between registered vendors.
- **Trust Fund Taxes:** Retail sales tax and other pass-through taxes collected for the government.

D. Credits & Deductions

Deductions and credits are allowed if specific criteria are met and required documentation is provided:

- **Geographical Boundary:** Sales delivered outside city limits or out of state.
- **Credit Losses:** Losses on Accounts Receivable for companies that operate on accrual accounting.
- **Cash Discount:** Cash discounts that were taken by customers.
- **Employee-Related Costs:** Professional employer organizations may deduct employee-related costs.
- **Double Taxation:** If tax was paid in another city for the same gross receipts, a credit may be applied.

E. Filing Requirement

Tax returns must be filed by the due date, whether or not any tax is owed. Even if businesses earn no revenue during the reporting period, they are still required to file.

If a business earns $50,000 or less for the year, or $12,500 or less in a quarter, it is below the threshold. This means the business must still file a return but does not remit any tax.

Only businesses that are above the threshold are required to both file and pay the tax.

F. Zero Dollar Filing Requirement

Every operational business that meets the threshold requirements must submit a quarterly or annual tax filing, even with no revenue to declare.