

CITY OF PACIFIC
Business and Occupation Tax Return Instructions for 2009

THIS TAX RETURN FORM ACCOMMODATES CHANGES IN THE BUSINESS AND OCCUPATION TAX LAW THAT BECAME EFFECTIVE JANUARY 1, 2008.(PMC3.02-3.03)

TAXES ARE BASED ON GROSS RECEIPTS. Please enter your Gross Receipts by the appropriate Business Classification as defined in the Pacific Municipal Code (PMC). If taxable amount after deductions or exemptions is less than \$5,000 for the quarter or less than \$20,000 per year, no tax is due.

This Tax Return must be completed, signed and filed each period even if no tax is due.

TAX RETURNS ARE DUE QUARTERLY AS FOLLOWS:

<u>TAX PERIOD</u>	<u>TAX DUE DATE</u>
Jan-Feb-March	April 30
Apr-May-June	July 31
July-Aug-Sept	October 31
Oct-Nov-Dec	January 31

Specific rules apply for **allocating** and **apportioning** revenues to jurisdictions in which a company engages in business. The rules depend on the BUSINESS classification.

ALLOCATION of gross receiptss for:

Manufacturing/Extracting/Retail Services: allocated to the location where the **activity** takes place
Retail Sales: the activity takes place where **delivery** to the buyer occurs
Wholesale Sales: the activity takes place where **delivery** to the buyer occurs
Royalties from Granting of Intangible Rights: allocated to the commercial **domicile** of the taxpayer

APPORTIONMENT of gross receipts: Applies to Services and Other Businesses

Services and Other: Revenues are apportioned to a city by multiplying service income by a formula based on a payroll factor and service-income factor. If your business is a Service, please call for Service Income Apportionment Instructions and Worksheet which is required for reporting this category.

FOR MORE INFORMATION

*Note: **Credits, Exemptions or certain Deductions** may be applicable under PMC 3.02*

Full text of the City of Pacific Business and Occupation Tax Ordinance No. 1682 is available in the Finance Department at City Hall, 100 3rd Street, Pacific WA 98047 and as codified in Pacific Municipal Code (PMC) Chapter 3.02 and 3.03. The PMC may be viewed on line at Code Publishing.com under City of Pacific.