



CITY OF PACIFIC, WASHINGTON
BUSINESS AND OCCUPATION TAX RETURN

Send Payments To:
City of Pacific,
100 3rd Ave SE
Pacific, WA 98047

Tax Period: QTR 1 QTR 2 QTR 3 QTR 4 YEAR

BUSINESS REGISTRATION NO: WA STATE UBI #
Business Name Business Phone
Business Location Business Fax
Mailing Address Business Type
Owner Name and Title Description of Business
Owner Phone

PLEASE CALCULATE TOTAL TAX DUE BY ENTERING AMOUNTS IN BOXES BELOW: (Instructions on reverse side)

Table with 6 columns: BUSINESS CLASSIFICATION, GROSS RECEIPTS, EXEMPTIONS OR DEDUCTIONS (specify), TAXABLE AMOUNT, RATE, TAX DUE. Rows include EXTRACTING, MANUFACTURING, RETAILING, WHOLESALING, SERVICE & OTHER ACTIVITIES.

Penalties (if applicable)
\$5 or 5% of the tax due (whichever is greater) if not received on or before due date
\$5 or 15% of the tax due (whichever is greater) if received after the last day of the first month following the due date.
\$5 or 25% of the tax due (whichever is greater) if received after the last day of the 2nd month following the due date.
TAX DUE THIS PERIOD
PENALTIES
TOTAL DUE

I certify, under penalty of perjury, that I have examined this return and any accompanying schedules and statements, and to the best of my knowledge and belief, it is a true, correct and complete return.
Signature of Owner or Representative Title Date

SEND COMPLETED TAX RETURN TO ABOVE ADDRESS AND MAKE CHECK PAYABLE TO CITY OF PACIFIC

If business closed or ownership change please indicate:
Date Closed
New owner name
New owner address

**CITY OF PACIFIC**  
Business and Occupation Tax Return Instructions

**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

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

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 receipts 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.*

Internal use only  
Received \_\_\_\_\_  
Posted \_\_\_\_\_  
Audited \_\_\_\_\_