



**QUARTERLY
BUSINESS AND OCCUPATION TAX
REPORT**

LMC - Chapter 3.02

LICENSE NUMBER	PERIOD	DATE DUE

Small Business Startup B&O TAX Exemption: New small businesses within Lacey city limits with gross income less than \$500,000/year, qualify for a three (3) year exemption from Lacey B&O taxes. The form must still be filed, but no tax will be due. Please check here if your business qualifies ().

Column 1 Business Classification	Column 2 Gross Amount	Column 3 DEDUCTIONS WORKSHEET ON BACK	Column 4 TAXABLE GROSS AMOUNT	Column 5 RATE	Column 6 TAX AMOUNT DUE	Column 7 PENALTIES	Column 8 TOTAL TAX AND PENALTIES DUE
RETAILING				.00100			
CONTRACTOR				.00100			
PRINTING & PUBLISHING				.00100			
SERVICE & OTHER ACTIVITY				.00200			
TOTAL TAXABLE					STATEMENT TOTAL		
						PENALTY	
						PREVIOUS BALANCE	
						TOTAL AMOUNT DUE	

IF TOTAL TAXABLE AMOUNT IN COLUMN 4 IS LESS THAN \$5,000, NO TAX IS DUE, BUT REPORT MUST BE FILED.

The undersigned taxpayer declares that they have read the foregoing return and certifies it to be correct:

Dated this _____ Day of _____ Year _____

Firm Name: _____

Phone Number: _____

Signed By: _____

Office or Title: _____

Email: _____

Make checks payable to:
City of Lacey
Attn: Finance
420 College Street SE
Lacey, WA 98503

Phone: 360-491-3212
Email: BandOTaxes@cityoflacey.org

WORKSHEET

↓ Details of Column 3
TAX DEDUCTIONS

TRANSFER THESE TOTALS TO OTHER SIDE IN COLUMN 3

Type of deduction	Retailing	Contractor	Printing & Publishing	Service & Other Activity
Bad Debts				
Cash & Trade Discounts				
Motor Vehicle Fuel Sale				
Liquor Sales				
TOTAL BUSINESS TAX DEDUCTIONS				

Transfer these Totals to other side in Column 3

GROSS RECEIPTS	Do not include income from wholesale, manufacturing for wholesale, gambling income, or income from activities not conducted in the City of Lacey. <u>If total NET RECEIPTS is below \$20,000 per year or \$5,000 per quarter, no tax is due, however, the tax report MUST STILL BE FILED.</u>
RETAILING	Every person engaging in the business of making sales at retail of articles, commodities or merchandise held for sale or to be delivered within the City, including competitive telephone service; sales of the business without regard to the place of delivery of articles, commodities or merchandise sold.
CONTRACTOR	Building, repairing or improving any publicly-owned street, place, road, highway, bridge or trestle within this City which is used, or to be used, primarily for foot or vehicular traffic, every person, directly or by contracting with others, removing any mineral or other natural resource product from his or her own land or from land of another under a right or license granted by lease or contract.
PRINTING & PUBLISHING	Every person engaging in the business of printing and of publication within this City of newspapers, periodicals or magazines.
SERVICE & OTHER ACTIVITY	Every person engaging in any business venture other than those specified above and other than those specifically designated as Retail.
PREVIOUS BALANCE	An overpayment or underpayment of the last quarter or last year of your tax payment that was remitted.
ADDRESS CHANGES	If you have an address change or have closed your business, you must make those changes through DOR at 1-360-705-6741 or go to https://www.dor.wa.gov/ .

****PENALTIES:** No penalty on payments received on or before the last day of the month in which the tax is due. **9%** of the tax due if not received on or before the last day of the month in which the tax is due. **19%** of the tax due if not received on or before the last day of the month following the due date. **29%** of the tax due if not received on or before the last day of the second month following the due date. **Minimum City Assessed Penalties on all late returns where tax is due is \$5.00.**