

Remit To  
 Town of Darrington  
 P.O. Box 397  
 Darrington, WA 98241  
 (360) 436-1131

Town of Darrington

Account Number

**BUSINESS & OCCUPATION TAX REPORT**

*Report must be filed & returned by due date whether tax is due or not.*

Make checks payable to the Town of Darrington

Period	Date Due

Mail original with payment & retain copy for your files

Code No.	Tax Classification Column 1	Gross Taxable Receipts Column 2	Tax Rate Col. 3	Tax Due Column 4	OFFICE USE ONLY
					DATE PD
1	Contracting		.00075		
2	Wholesale		.00075		
3	Manufacturing		.00075		
4	Retail		.00075		
5	Services		.00075		
6	Utilities		.00075		
7	Other		.00075		
<b>TOTAL TAXABLE RECEIPTS</b>					

**How to Report Business & Occupation Taxes:**  
 The Town of Darrington's Business and Occupation tax is assessed on the gross receipts of all persons engaged in business activities *within town limits*. This tax is due and payable directly to the Town of Darrington – it is not included in the State of Washington's Department of Revenue Sales and Excise Tax Report.

Line A - Total of Column 4		
Line B - + Penalties		
Line C - Overpayment (deduct from total)		
Line D - Underpayment (add to total)		
Line E - <b>TOTAL TAX DUE***</b>		

**To complete the Business & Occupation Tax Report:**

- Calculate Gross Receipts earned in the Town of Darrington (before sales tax).
- Multiply Col. 2 Receipts by Col. 3 Tax Rate of .00075. Record totals in Col. 4 Tax Due.
- Total all tax due and record on Line A.
- Add any Penalties due on Line B.
- Deduct Overpayment from total on Line C.
- Add Underpayment to total on Line D.
- Line E is the Amount Due to the Town of Darrington.
- If no activity, note "No Activity" and remit by due date.

**\*\*\*Total Taxable Revenue less than Five Thousand Dollars (\$5,000) quarterly is not subject to B&O tax. Return must be submitted, even if no tax is due. Complete form, showing all calculations and enter \$0.00 on Line E. Returns with \$0.00 tax due can be emailed to: jennifer.volk-schnell@darringtonwa.us**

**PENALTIES**

The payment due must be remitted with the signed return to be considered filed. The United States Postal Service cancellation mark, or received stamp from night drop box determines the date deemed filed/received. When a return is postmarked after the due date, the following penalties will be imposed. A penalty of 10% or \$1.00, whichever is greater, must be added if not paid by the due date.

<p><b>FOR CHANGES IN BUSINESS LOCATION OR OWNERSHIP, COMPLETE THE FOLLOWING:</b></p> <p><input type="checkbox"/> Business Sold/Transferred in Town limits on _____          New Owner: _____  <small>Business Licenses are not transferable; new owner must submit a Business License Application</small></p> <p><input type="checkbox"/> Business Closed or discontinued in Town limits on _____  <small>Business &amp; Occupation Taxes are due from Jan 1 through date closed/discontinued</small></p> <p><input type="checkbox"/> Business Changed location on _____</p> <p><input type="checkbox"/> New Darrington Location _____  <small>Requires new Business License Application, as business licenses are not transferable to new location</small></p> <p><input type="checkbox"/> New Mailing Address _____</p>	<p><b>TAX PAYER CERTIFICATION:</b></p> <p>THE UNDERSIGNED TAXPAYER DECLARES AND CERTIFIES THAT THIS RETURN IS CORRECT:</p> <p>Dated this _____ Day of _____</p> <p>Firm Name _____</p> <p>Signed By _____</p> <p>Print Name Signed Above _____</p> <p>Office or Title _____</p> <p>Phone Number _____</p>
---	---