City of Shoreline
MULTI-PURPOSE TAX RETURN
Annual Filing

For more information contact:
City of Shoreline, City Clerk's Office
206-801-2230

Date Due	Reporting Period	Account #

Business Name/Address:

UBI:

	Section 1 Business & Occupation Tax - GROSS RECEIPTS					
Line No.	Column 1 **Tax Classification**	Code No.	Column 2 **Gross Receipts**	Column 3 **Deductions**	Column 4 **Taxable Receipts**	Column 5 **Tax Rate**	Column 6 **Tax Due**
1	Wholesaling	02				0.001	
2	Retailing	03				0.001	
3	Ratail Services	07				0.001	
4	Service & Other (Not Apportioned)	06				0.002	
5	Service & Other (Apportioned)**	12	Carryover From Schedule A			0.002	
6	Manufatoring/Processing for Hire	01				0.001	
7	Printing/Publishing	04				0.001	
8	Extracting/Extracting for Hire	11				0.001	
9	Less Multiple Activities Tax Credit**	20	Carryover From Schedule C			(	)
10	Enter Taxable Receipts Sub-Total Here		❯❯❯❯❯❯❯❯❯❯❯❯❯❯❯❯			Sub-Total	
	(If annual taxable receipts are less than $500,000 then no B&O TAX due)						
	Section 2 Utility Tax & Franchise Fees						
11	Telephone	40				0.060	
12	Cellular	41				0.060	
13	Gas	42				0.060	
14	Electricity	43				0.060	
15	Cable TV	44				0.060	
16	Water Franchise Fee	45				0.060	
17	Solid Waste	46				0.060	
18	Sewer	47				0.060	
19	Storm Drainage	48				0.060	
20	Cable Franchise Fee	49				0.050	
21	Utility Tax Sub-Total		❯❯❯❯❯❯❯❯❯❯❯❯❯❯❯❯			Sub-Total	
	Section 4 Other Tax						
22	Amusement Games	60				0.020	
23	Pull Tabs & Punch Cards (For-Profit)	61				0.050	
24	Bingo/Raffles	62				0.050	
25	Card Games	63				0.100	
26	Pull Tabs & Punch Cards (Non-Profit)	65				0.100	
27	Other Tax Sub-Total		❯❯❯❯❯❯❯❯❯❯❯❯❯❯❯❯			Sub-Total	

Additional schedules are required

Tax Sub-Totals	
License Fee	
Account Balance	
Penalties - (see back)	
Interest - (see back)	
Total Due	

Name

Title

Phone

Email

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

Signature   Date

Instructions for the Business & Occupation Tax Return

Every person, firm, association or corporation doing business within the City, unless otherwise exempt, is subject to the City Business & Occupation (B&O) tax and must file a tax return. The current B&O tax threshold is $500,000 of annual taxable Shoreline revenue.

Do NOT use this form to amend a previously submitted tax return.

Detailed instructions, tax classifications and allowable deductions are provided in the City of Shoreline B&O Tax Guide or can be found in Chapter 3.22 Business and Occupation Tax and 3.23 Administrative Provisions for Business and Occupation taxes of the Shoreline Municipal Code (SMC). If you have any questions or would like to request a copy of the guide, please contact the City Clerk's Office at (206) 801-2230 or by email at clk@shorelinewa.gov.

For more information, visit our website at shorelinewa.gov/businessoccupationtax

SECTION I: Check any applicable box and provide specific details in the space provided. Enter the WA State Unified Business Identifier (UBI), City Business License Number, and Tax Reporting Period (Quarter/Year).

SECTION II: Determine which business tax classification(s) relates to your business activity (Column 1). Businesses conducting several types of activities may report in more than one tax classification.

Column 2: Enter your company-wide gross receipts on the appropriate tax gross receipts classification line.

Column 3: Enter amounts of any deduction that you are entitled for each tax classification per Schedule C. These deductions include, but are not limited to, cash discounts taken by purchasers, and credit losses or bad debts sustained by sellers.

Column 4: Subtract the values entered in Column 3 from those entered in Column 2, and enter the result in Column 4. If the amount is less than or equal to zero, then enter "0" in Column 4.

Column 6: If the total amount in Column 4 is greater than zero, multiply the tax rate listed in Column 5 for each tax classification by the taxable amount entered in Column 4. Enter the result in Column 6. Add the values entered in Column 6, less any Multiple Activities Tax Credit (MATC) and New Business Tax Credit, and enter the results in line 11.

If the tax return and payment are overdue, calculate the penalty on the total tax due.

Enter the penalty amount by calculating as follows:

0 to 1month overdue………………….......9% ($5 minimum)
1 to 2 months overdue……………………19% ($5 minimum)
Over 2 months overdue……………………29% ($5 minimum)

All overdue tax balances are subject to an interest charge at 3% per annum. If overdue, calculate interest on the amount on Line 11 by: Line 11 x 3% / 365 (days a year) x number of days past due.

Sign and date your return.

Period	Reporting Period Ending	Return and Payment Due
Qtr. 1	March 31	April 30
Qtr. 2	June 30	July 31
Qtr. 3	September 30	October 31
Qtr. 4	December 31	January 31

City of Shoreline
Schedule A
SERVICE INCOME APPORTIONMENT DETAIL

RETURN AND MAIL TO:
CITY OF SHORELINE B&O TAX
17500 Midvale Ave North,
Shoreline, WA 98133

For more information contact:
City of Shoreline, City Clerk's Office
206-801-2230

	Date Due	Reporting Period	Account #

Line #	Section 1: Apportionable Gross Service Receipts	Code	Amount
1	Enter total company-wide gross service receipts	30	
2	Subtract any appropriate deduction allowed in Shoreline Municipal Code	31	
3	**Apportionable service receipts** (subtract line 2 from line 1) *enter amount on this line*		

Line #	Section 2: Payroll Factor*	Code	Amount
4	Enter total Shoreline payroll costs	32	
5	Enter total company-wide payroll costs	33	
6	**Payroll factor** (divide line 4 by line 5) *enter amount on this line*		

Line #	Section 3: Service Income Factor	Code	Amount
7	Enter total Shoreline service receipts	34	
8	Enter total company-wide service receipts	35	
9	**Service Factor** (divide line 7 by line 8) *enter amount on this line*		

Line #	Section 4: Shoreline Taxable Service Receipts	Amount
10	Enter apportionment factor (add lines 6 and 9) *enter amount on this line*	
11	Percentage of service income apportioned to Shoreline (divide line 10 by the number 2)*	
12	**Shoreline taxable service receipts** (multiply line 3 by line 11) *enter this amount on this line and Line 4, **Column 4 of the Multi-Purpose Tax Return***	

Why is this schedule necessary in addition to your tax form? Effective January 1, 2008, RCW 35.102.130 requires a two-factor formula to determine how income taxable under the City's Service gross receipts B&O tax classification is apportioned between multiple locations when a taxpayer is engaging in business in more than one jurisdiction.

Who should complete the apportionment schedule? Only those taxpayers that earn gross receipts from activities subject to a City's Service and Other gross receipts B&O tax classification, and which have a taxable presence in more than one jurisdiction, need to complete the schedule.

Formula example:

Service income is apportioned to a city by multiplying service income by a payroll factor (based on the payroll within the city), plus the service income factor (based on the income producing activity attributable for tax purposes within the city), divided by two (2).

$$Total\ Taxable\ Service\ Income \times \frac{(Payroll\ Factor + Service\ Income\ Factor)}{2}$$

$$Payroll\ Factor \times \frac{Total\ Compensation\ Paid\ in\ Shoreline}{Total\ Compensation\ Paid\ Company-wide}$$

$$Service\ Income\ Factor \times \frac{Total\ Shoreline\ Service\ Receipts}{Total\ Company-wide\ Service\ Receipts}$$

*If a business has no employees in any location, such as a sole proprietorship without any employees, then the payroll factor is zero and the apportionment reverts to a single factor formula using the service factor only. In this case, divide the service Factor by one (1).

SEE OTHER SIDE FOR ADDITIONAL INSTRUCTIONS

Instructions for Schedule A – Service Income Apportionment Detail

I.   **Gross Service Receipts**

    Line1: Enter the company-wide gross receipts for your business.

    Line 2: Enter the amount of gross receipts deductible under Shoreline Municipal Code (exclude any interstate deduction as this schedule apportions company-wide service income).

    Line 3: Subtract line 2 from line 1 and enter this amount on line 3. This is your total apportionable service receipts.

II.   **Payroll Factor**

    Line 4:

A.	Total payroll for employee(s) whose assigned office or work station is located within Shoreline.	
B.	Total payroll for employee(s) who are not primarily assigned to any place of business for the tax period and that individual performs 50% or more of his or her service for the tax period in Shoreline.	
C.	Total payroll for employees(s) not primarily assigned to any place of business for the tax period, and the individual does not perform 50% or more of his or her service in any city, but that person resides in Shoreline.	
D.	Line 4 – Total Payroll in Shoreline – *add lines a, b, c and enter on Line 4.*	

    Line 5: Enter the total payroll for all locations (the amount in Line 4 plus the payroll for employees in all other locations outside of Shoreline.

    Line 6: Divide Line 4 by the amount in Line 5 and enter the calculated amount as a percentage on Line 6. If a business has no employees, then there is no payroll factor. If there are no employees within Shoreline, but there are employees elsewhere, then the payroll factor for Shoreline is zero.

III.   **Service-Income Factor (service gross receipts are in Shoreline if):**

    Line 7:

A.	The customer location is in Shoreline; or	
B.	The income-producing activity is performed in more than one location and a greater proportion of the service income producing activity is performed in Shoreline than in any other location, based on costs of performance, and the taxpayer is not taxable at the customer location; or	
C.	The service income producing activity is performed within Shoreline, and the taxpayer is not taxable in the customer location	
D.	Line 7 – Total Shoreline receipts – *add lines a, b, c and enter on Line 7.*	

    Line 8: Enter on Line 8 the company-wide gross service receipts.

    Line 9: Divide Line 7 by the amount in Line 8 and enter the calculated amount as a percentage on Line 9.

IV.   **Taxable Service Receipts**

    Line 10: Add Line 6 and Line 9, and enter the calculated amount on Line 10. This is the total apportionment factor.

    Line 11: Divide Line 10 by two (2), if two factors remain. If there is no payroll factor, divide Line 10 by one (1). Enter the calculated amount as a percentage on Line 11.

    Line 12: Multiply Line 3 by Line 11 and enter the amount on Line 12. This is your Shoreline taxable service receipts. Also enter this amount on Line 5 (Services & Other Apportioned), Column 4 (Taxable Income) of the Multi-Purpose Tax Return.

ATTACH TO MULTI-PURPOSE
TAX RETURN AND MAIL TO:

CITY OF SHORELINE TAX
17500 Midvale Ave North,
Shoreline, WA 98133

City of Shoreline
Schedule C: Multiple Activities Tax Credit Form

Date Due	Reporting Period	Account #

Section 1: EXTERNAL CREDITS (taxes paid to other local jurisdictions)

Code	Activity which results in a credit	Column 1 Taxable Amount	Column 2 Gross Receipts Tax Paid Shoreline	Column 3 Gross Receipts Tax Paid Non-Shoreline	Column 4 Credit
70	Wholesaling in Shoreline of products extracted, manufactured, or printed outside of Shoreline				
71	Retailing Shoreline of products extracted, manufactured, or printed outside of Shoreline				
72	Manufacturing in Shoreline of products extracted outside of Shoreline				
	Multiple Activities Tax Credit: Subtotal of taxes paid to other local jurisdictions				

Section 2: INTERNAL CREDITS (taxes paid to Shoreline)

Code	Activity which results in a credit	Column 1 Taxable Amount	Column 2 Extracting	Column 3 Manufacturing/ Printing	Column 4 Wholesaling	Column 5 Retailing	Column 6 Credit
73	Manufacturing activities on products extracted in Shoreline				//////////////// ////////////////	//////////////// ////////////////	
74	Wholesaling in Shoreline of products extracted in Shoreline			//////////////// ////////////////		//////////////// ////////////////	
75	Wholesaling in Shoreline of products manufactured in Shoreline		//////////////// ////////////////			//////////////// ////////////////	
76	Wholesaling in Shoreline of products printed in Shoreline		//////////////// ////////////////			//////////////// ////////////////	
77	Retailing in Shoreline of products extracted in Shoreline			//////////////// ////////////////	//////////////// ////////////////		
78	Retailing in Shoreline of products manufactured in Shoreline		//////////////// ////////////////		//////////////// ////////////////		
79	Retailing in Shoreline of products printed in Shoreline		//////////////// ////////////////		//////////////// ////////////////		
	Multiple Activities Tax Credit: Subtotal of taxes paid to Shoreline						

Total External and Internal Credits from Section 1 and Section 2
(Transfer this amount to the Credit line 9 on the Multi-Purpose Business & Occupation Tax Return)

INSTRUCTIONS

1. Find the activity (70 – 79) that applies to your business (more than one may apply)
2. Enter in Column 1 the taxable amount (gross less deductions) pertaining to the activity.
3. Compute the amount of the credit and enter the total amount of the credits from Section 1 and Section 2 into the total credit box.

Section 1: External Credits
1. Enter in Column 2 the Shoreline B&O tax due on the amount in Column 1 (use tax rate shown on tax return).
2. Enter in Column 3 the tax paid to another local jurisdiction on the same taxable amounts
3. Enter in Column 4 the lesser of Columns 2 or 3.

Section 2: Internal Credits
1. Enter in Columns 2 – 5 the Shoreline B&O tax due on each of the activities, as applicable.
2. For activity 73 enter in Column 6 the lesser of the tax amount in Columns 2 or 3.
3. For activity 74 enter in Column 6 the lesser of the tax amount in Columns 2 or 4.
4. For activities 75 and 76 enter in Column 6 the lesser of the tax amount in Columns 3 or 4
5. For activity 77 enter in Column 6 the lesser of the tax amount in Columns 2 or 5
6. For activities 78 and 79 enter in Column 6 the lesser of the tax amount in Columns 3 or 5
7. If tax amounts are equal (one is not less than the other) for activities 73 – 79, then enter one of the tax amounts in Column 6.

MATC 10_16

City of Shoreline
Schedule D
DEDUCTION DETAIL

For more information contact:
City of Shoreline, City Clerk's Office
206-801-2230

	Date Due	Reporting Period	Account #

BUSINESS & OCCUPATION TAX

DEDUCTIONS: Wholesale and Retail and Retail Services	Code	Line 1 Wholesaling	Code	Line 2 Retailing	Code	Line 3 Retail Services
Bad Debt	0201		0301		0701	
Cash Discount	0203		0303		0703	
Interstate	0206		0306		0706	
Deliveries outside Shoreline but within WA	0207		0307		0707	
Other	0299		0399		0799	
SUBTOTAL						

DEDUCTIONS: Service & Other and Service & Other Apportioned	Code	Line 4 Service & Other	Code	Line 5 Service & Other (Apportioned)
Bad Debt	0601		1201	
Cash Discount	0603		1203	
Eligible Compensation from Public Entities for Health or Social Welfare Services	0605		1205	
Interest on Obligations of the State, its Political Subdivisions, & Municipal Corporations	0610		1210	
Eligible Fees, Dues, Charges	0611		1211	
Radio & Television Broadcasting-Advertising Agency Fees / National Regional, & Networking Advertising	0612		1212	
Interest on Investment/Loans Secured by First Mortgages or Trust Deeds on Non-transient Residential Properties	0613		1213	
Interest on Loans to Farmers & Ranchers, Producers or Harvesters of Aquatic Products, or their Cooperatives	0614		1214	
Other	0699		1299	
SUBTOTAL				

DEDUCTIONS: Manufacturing, Processing for Hire, Printing/Publishing, Extracting/Extracting for Hire	Code	Line 6 Manufacturing/ Processing for Hire	Code	Line 7 Printing/ Publishing	Code	Line 8 Extracting/ Extracting for Hire
Bad Debt	0101		0401		1101	
Eligible Gross Receipts Tax Paid to Another City	0104		0404		1104	
Other	0199		0499		1199	
SUBTOTAL						

UTILITY TAX

DEDUCTIONS	Code	Line 11 Telephone	Code	Line 12 Cellular
Bad Debt	4001		4101	
Resale	4015		4115	
Qualified Charges to another telecommunication company	4016		4116	
Billing adjustments made as a result of a third party fraud or crime	4017		4117	
Other	4099		4199	
SUBTOTAL				

DEDUCTIONS	Code	Line 13 Gas	Code	Line 14 Electricity	Code	Line 15 Cable TV	Code	Line 16 Water Franchise Fee
Bad Debt	4201		4301		4401		4501	
Other	4299		4399		4499		4599	
SUBTOTAL								

DEDUCTIONS	Code	Line 17 Solid Waste	Code	Line 18 Sewer	Code	Line 19 Storm Drainage	Code	Line 20 Cable Franchise Fee
Bad Debt	4601		4701		4801		4901	
Other	4699		4799		4899		4999	
SUBTOTAL								

OTHER TAXES

Pull Tabs Deduction

The rate of Taxation for Pull Tabs for Non-Profit establishments is 10% of Gross Receipts less the amount rewarded as cash or merchandise prizes.

Card Room Deduction

Card Rooms pay 10% of gross yearly receipts over $10,000. Must Not Exceed $10,000.

DEDUCTIONS: Gambling	Code	Line 22 Amusement Games	Code	Line 23 Pull tabs & Punch Cards (For-Profit)	Code	Line 24 Bingo/ Raffles	Code	Line 25 Card Games
Bad Debt	6018		6118		6218		6318	
Other	6099		6199		6299		6399	
SUBTOTAL								

DEDUCTIONS: Gambling	Code	Line 26 Pull tabs & Punch Cards (Non-Profit)
Other	6599	
SUBTOTAL		