CITY OF ISSAQUAH WASHINGTON

FINANCE DEPARTMENT
P.O. Box 1307 • Issaquah, WA 98027-1307
Phone (425) 837-3049
Email BandO@issaquahwa.gov

BUSINESS AND OCCUPATION QUARTERLY TAX RETURN

ALL BUSINESSES MUST FILE A BUSINESS AND OCCUPATION TAX RETURN

ISSAQUAH MUNICIPAL CODE SECTIONS 5.04 AND 5.05

State UBI No.: ______________________

City Tax ID No.: ______________________

Mailing Address:

Location Address (if different): ______________________

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Quarter Ending: ______________________

Taxes Due Date: ______________________

You must pay Business and Occupation Tax when the total of your quarterly taxable income (Column 4) exceeds $25,000.

COLUMN 1 BUSINESS CLASSIFICATION	COLUMN 2 GROSS INCOME	COLUMN 3 DEDUCTIONS (See Below)	COLUMN 4 TAXABLE AMOUNT	COLUMN 5 RATE	COLUMN 6 TAX DUE
Manufacturing/Extracting				.0012	
Retailing				.0012	
Wholesaling				.0012	
Printing, Publishing or Extracting/Processing for Hire				.0015	
Retail Services				.0015	
Services & Other Business Activities				.0015	

PENALTIES:
Late Returns must include the following penalties with payment, even if no tax is due:

1 to 30 Days Late	add 9% of Tax Due (minimum penalty of $5.00)
31 to 60 Days Late	add 19% of Tax Due (minimum penalty of $5.00)
61 or More Days Late	add 29% of Tax Due (minimum penalty of $5.00)

TOTAL TAX DUE THIS PERIOD	
PENALTY & INTEREST	
PREVIOUS BALANCE	
TOTAL TAX & PENALTY DUE	

FINAL RETURN? ☐ YES ☐ NO **If yes, please check one - Business was:** ☐ MOVED ☐ SOLD or ☐ CLOSED (See Reverse)

DETAIL OF COLUMN 3 • DEDUCTIONS FROM GROSS INCOME

TYPE OF DEDUCTION	Manufacturing/ Extracting	Services & Other Business Activities	Retailing	Wholesaling	Printing Publishing or Extracting/ Processing for Hire
Motor Vehicle Fuel Sales					
Liquor, Beer, Wine Sales					
Credit Losses Sustained					
Cash Discounts					
Delivery to Buyer Outside Issaquah *(see reverse for requirements)*					
Other (Explain):					
TOTAL DEDUCTIONS					

STATEMENT BY TAXPAYER

I/we hereby certify under the penalties of perjury that the sum above shown is the amount of tax for which I am/we are liable for the period above shown under and computed according to the provisions of this Ordinance. I/we further certify that the information herein given and the amount of the tax liability herein reported are full and true and I/we know the same to be so.

Signature of Owner/Representative ______________________ **Date** ______________

Signer's Name & Title: ______________________ **Phone:** ______________
(Please Print)

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

Last Revised 05/19/2026

CITY OF ISSAQUAH
Business and Occupation Tax Return Instructions

QUARTERLY RETURNS

QUARTER	TAX PERIOD	TAX DUE DATE
1ST	JANUARY – FEBRUARY- MARCH	APRIL 30
2ND	APRIL – MAY – JUNE	JULY 31
3RD	JULY – AUGUST – SEPTEMBER	OCTOBER 31
4TH	OCTOBER – NOVEMBER - DECEMBER	JANUARY 31

To avoid a Past Due penalty, your Tax Return must be post-marked on or by the Tax Due Date for the Tax Period you are reporting.

PENALTIES

If this Tax Return is past due, the following penalties must be included in your payment, ***even if no tax is due:***

DAYS PAST DUE	PENALTY
If postmarked 1 – 30 days after the Due Date	9% of Tax Due, Minimum of $5.00 Due
If postmarked 31 – 60 days after the Due Date	19% of Tax Due, Minimum of $5.00 Due
If received 61 or more days after the Due Date	29% of Tax Due, Minimum of $5.00 Due

INTEREST

Interest will be assessed to late taxes at the rate set by the State of Washington Department of Revenue according to RCW 82.32.050.

ADDITIONAL INFORMATION

- ✓ Taxes are based on Gross Receipts. Please enter your gross receipts in the appropriate box on the front of form.
- ✓ If taxable amount after deductions is equal to or less than $25,000 this quarter, no tax is due. This Tax Return must be completed, signed and returned each reporting period, even if no tax is due.
- ✓ **Zero tax due returns may now be emailed** to the City. To do so, you **must scan the form with your signature** and email them to: **BandO@issaquahwa.gov**.
- ✓ The City of Issaquah does not allow all the deductions that the State of Washington allows. If you are not sure of a deduction, contact the City Finance Department. PLEASE NOTE: Costs of doing business are not deductible.
- ✓ **DELIVERY TO BUYER OUTSIDE ISSAQUAH Deduction**: If you are claiming a deduction for tangible personal property sold and delivered to buyer(s) outside Issaquah, you must keep records reflecting individual buyer(s) and the delivery address in the event of an audit.
- ✓ Please notify the City of Issaquah Finance Department if your business location(s) has changed.
- ✓ If you are unsure of your filing status, please contact the City Finance Department.

OWNERSHIP CHANGE OR BUSINESS CLOSURE

Please provide the following information if there has been a sale or closure of your business during this tax period:

Date Business Closed/Ownership Changed ________________________________

New Owner's Name: ____

New Owner's Address: ____

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DELIVERY/FILING INSTRUCTIONS:

Mail this completed Tax Return to:
City of Issaquah
Finance Department
P.O. Box 1307
Issaquah, WA 98027

File Online: issaquahwa.gov/BandO

Deliver in person to: Payment Drop Box located near the front door of City Hall at 130 E Sunset Way