

Other Business Taxes

Admissions Taxes

If your business charges for admission (such as a theater, or a cabaret with a cover charge) you will need to pay admission taxes of 5% of the revenue received from the admissions charge. Please contact the B&O tax desk for appropriate forms and further information.

Gambling Taxes

If gambling devices are located in your business, you will be required to pay gambling taxes on the revenue received from those devices. Gambling tax rates vary. Please contact the B&O tax desk for further information.

Need help with your taxes?

The City has attempted to make its B&O tax form as simple as possible. If you would like help in completing the form, we will be glad to provide assistance. You can come into Longview City Hall at 1525 Broadway, or call the B&O tax desk at 360.442.5032.

Other business publications available:

- Fire Department Fee Schedule
- Your Guide to Business License Regulations
- B&O Tax Forms

Questions?

Longview Business & Occupation Taxes

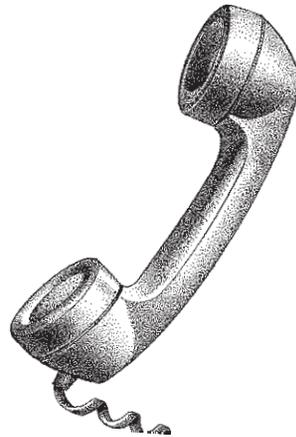
Longview B&O Tax Desk
360.442.5032

State Sales Tax

State Department of Revenue
1.800.647.7706

Obtaining a Federal ID Number, Federal Taxes, Social Security Regulations, and Unemployment Taxes

IRS Business Tax Kit • 1.800.829.3676



www.mylongview.com

Revised 10/06

Your Guide to

City Business Taxes

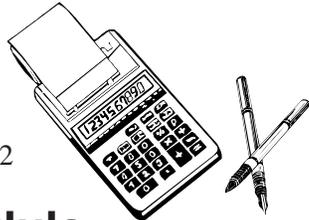


This pamphlet provides a basic description of Longview's business and occupation tax (B&O) requirements. This material is intended for general informational purposes only. It is current at the time of publication, but is subject to change as City ordinances are enacted or repealed.

Your Guide to City Business Taxes

All businesses operating in the City of Longview, except those specifically exempted by State law or by the Longview Municipal Code, must pay Business and Occupation (B&O) taxes. These taxes are based on gross income and are paid quarterly or annually. Every three months or yearly, you will receive a B&O tax form. This form must be completed and returned to the city tax office before the date indicated on the form. **Checks should be made payable to the City of Longview** and mailed to:

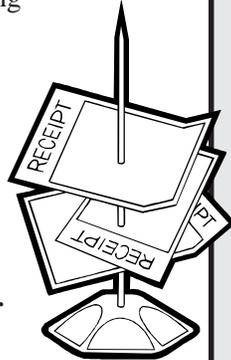
City of Longview
B&O Tax Desk
P.O. Box 128
Longview, WA 98632



Payment Schedule

B & O taxes are payable either on a quarterly or annual schedule. If your anticipated annual gross revenue is \$20,000 or less, the filing frequency will be annual with the return being due by January 15. Otherwise, the quarterly filing frequency will be as follows:

- **1st Quarter: January - March**
(tax due on April 15th)
- **2nd Quarter: April - June**
(tax due on July 15th)
- **3rd Quarter: July - September**
(tax due on October 15th)
- **4th Quarter: October - December**
(tax due on January 15th)



Businesses must file returns even if no business activity occurred during the period. **If the tax owed is less than \$1, you are not required to pay anything; however, the form must still be mailed to the City.**

When submitting your return, **please use the B&O forms provided.** The staff at City Hall processes payments for many different City services. Failure to return the B&O form with your check may result in a credit to the wrong account, or a delay in processing your payment.

B&O Tax Classifications

For business and occupation taxing purposes, the City of Longview has divided business activities into six classifications:

1. Contracting

Construction, electrical, plumbing, and other specialty contracting businesses are assessed at the B&O tax rate of 1/10 of 1%, or .001 times your gross revenue.

2. Manufacturing & Wholesaling

The manufacturing tax rate is based on the value of the products manufactured, regardless of whether the products are sold or delivered to points outside the City of Longview. Taxes are assessed at 1/10 of 1%, or .001 times the value of the manufactured products, determined by the selling price.

Wholesaling is defined as any sale of tangible personal property to persons who are not considered consumers. The tax rate for wholesalers is assessed at 1/10 of 1%, or .001 times the gross proceeds from sales per quarter.

3. Retailing

A retail business is defined as a business that sells products and specific services to consumers. Retail services include lawn mowing, maintenance and repair services, photographers, interior decorating services and dry cleaning. The B&O tax rate for retail businesses is 1/10 of 1%, or .001 times your gross income per quarter.

4. Printing and Publishing

This classification includes publishers of newspapers, magazines, books and brochures. The tax rate is 1/10 of 1%, or .001 times your gross income per quarter.

5. Utilities

Utilities include the providing of electricity, water, sewer, garbage, gas, and telephone services, and are assessed at a rate provided for in Section 5.04.470 of the Longview Municipal Code. Please ask the B&O tax clerk for a copy of the ordinance to determine your tax rate.

6. Services

Service businesses include those rendering professional services such as attorneys, accountants and physicians, as well as consultants, architects, engineers, instructors, janitorial services, and beauty salons. This classification also includes any other type of business that is not defined in one of the other categories. The tax rate for service businesses is 1/5 of 1%, or .002 times your gross income per quarter.

