

Seattle Rule 5-006

Tax Returns - Filing and Payment.

- (1) **Responsibility of Taxpayers to Report.** Taxpayers have a responsibility to become informed about applicable tax laws and to correctly and timely report their tax liability. For more information, go to the City of Seattle's, Department of Executive Administration, Revenue and Consumer Affairs website.
- (2) **Authorized Forms.** Tax returns and remittances are to be filed with the Department by the taxpayer. Returns shall be made upon forms authorized by the Department (SMC 5.55.040 (B)). Forms provided by the Department will be mailed to all registered taxpayers prior to the due date of the tax, unless the taxpayer has opted to file electronically. (SMC 5.55.050 (G)). The Department may reject a return made on a form not authorized by the Department.
- (3) **Reporting Frequency.** The taxes imposed by SMC Chapters 5.32 (Amusement Devices), 5.40 (Admission Tax), 5.45 (Business License Tax), 5.48 (Utility Tax), and 5.52 (Gambling Tax), shall be reported and paid in quarterly installments, unless, at the Director's discretion, businesses are assigned to a monthly or annual reporting period. (SMC 5.55.040 (A)). Taxes imposed by SMC 5.52.030 (A)(2) and (B)(2) for punch boards and pull-tabs shall be reported and paid in monthly installments.
- (4) **Due dates.** (SMC 5.55.040 (A)).
 - (a) Quarterly and annual tax returns are due on the last day of the next month after the period covered by the return. For example, tax returns covering the first quarter of the year are due on April 30, and annual returns are due on January 31.
 - (b) Monthly tax returns are due on the last day of the next month after the month covered by the return. For example, a tax return covering the month of February is due on March 31, and a return covering the month of March is due April 30.
 - (c) If the due date for filing a tax return falls upon a Saturday, Sunday, or legal holiday, the filing is timely if the return is either (i) received by the City (in the City's possession), or (ii) postmarked by the United States Postal Service, on the next business day (SMC 5.55.040 (F)).
 - (d) The postmark date as shown by the post office cancellation mark stamped on the envelope will be considered as conclusive evidence by the department in determining if a tax return was timely mailed by the taxpayer. Private metered marks are not conclusive. It is the responsibility

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of the taxpayer to mail the tax return sufficiently in advance of the due date to assure that the postmark date is timely (SMC 5.55.050 (B)).

(5) **Payment with Return Required.** The Department may refuse to accept any return which is not accompanied by a remittance of the tax shown to be due thereon, or any check which is not accompanied by a return, and if not accepted, the taxpayer shall be deemed to have failed to file a return, and shall be subject to the penalties prescribed in SMC 5.55.110. If the tax return is accepted without payment and payment is not made by the due date, late penalties will apply until the tax is paid.

(6) **Method of payment.** (SMC 5.55.050 (A)).

(a) Payment of taxes must be made in United States currency by bank draft, certified check, cashier's check, personal check, money order, cash, or by wire transfer or electronic payment.

(b) Payment by cash must be made at the Department of Executive Administration, Seattle Municipal Tower, 700 Fifth Avenue, Suite 4250, Seattle, Washington 98104.

(c) Payment of tax may be made by uncertified bank check, but if any such check is not honored by the bank on which drawn, the taxpayer shall remain liable for the payment of the tax and fee and will be subject to penalties. The department may refuse to accept any check which, in its opinion, would not be honored by the bank on which such check is drawn. The remittance covered by any check that is so refused will be deemed not to have been made and the taxpayer will remain liable for the tax due, the fee, and the applicable penalties.

(7) **Completing the return.** (SMC 5.55.040 (B) and (C)).

(a) All returns shall be signed by the taxpayer or by a responsible officer or agent of the taxpayer, unless the taxpayer has opted to file electronically. The individual signing the return will certify or declare, under penalty of perjury under the laws of the State of Washington, that the information contained in the return is true and correct.

(b) Taxpayers must report gross revenue and eligible deductions, regardless of whether any tax is due for the reporting period. Deductions must be itemized in the space provided on the tax return. A taxpayer claiming a miscellaneous deduction under the category "Other"; must provide a written description of the deduction. If no description is provided, the deduction will be disallowed. If there is a discrepancy between the amount of the itemized deductions and the amount claimed in the Deduction column of the return, the itemized total will be used to calculate the tax due.

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(8) **Amended returns.** A taxpayer may correct a return by filing an amended return, provided that:

- (a) the amended return is filed within the applicable statute of limitations for assessment or refund; and
- (b) the period covered by the amended return has not been the subject of an assessment or other administrative or judicial proceeding.

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