



City of Seattle

SWEETENED BEVERAGE TAX RETURN – QUARTERLY

Customer Number: _____

Tax Period: _____
(Quarter/Year)

Business Name: _____

Reduced Rate Certified Manufacturer

Sweetened beverage products originating from a certified manufacturer with worldwide gross income of more than \$2,000,000 but less than \$5,000,000 are taxed at a lower rate. To be eligible for this lower rate, the manufacturer must apply to the City of Seattle for certification.

Check this box if you distribute products for a certified reduced rate manufacturer: ☐

Exempt Manufacturer

Sweetened beverage products originating from a certified exempt manufacturer with worldwide gross income of \$2,000,000 or less are exempt from the sweetened beverage tax.

Check the box if you distribute products for a certified exempt manufacturer*: ☐

Tax Classification (A)	Cans/Bottles: Total Ready to Consume Oz. (B1)	Concentrate: Maximum Amount Produced (B2)	Total Ounces (C)	Tax Rate (D)	Tax Due Amount (E)
Standard Distribution				\$0.0175	
Reduced Rate Distribution				\$0.01	

*If you checked the Exempt Manufacturer box, enter the total for your exempt ounces here:

Total Ounces Exempt: _____

Total Tax	\$
Penalty (see back)	\$
Interest (see back)	\$
Total Amount Due	\$

If the business has closed, been sold or had a change of legal entity, provide the following information so we may update our records:

Reason for Change: _____

Date Business Discontinued: _____

New Owner's Name: _____

Address: _____

Per SMC 5.55.040B – A signature is required on this return. The below can be completed by the preparer or licensee.

Signature: _____

Printed Name: _____

Contact Number: _____

Contact Email: _____

How to Prepare Your Sweetened Beverage Tax Form

Column B1: Enter the total whole fluid ounces of beverage distributed in ready-to-drink form (e.g., cans, bottles) for each classification.

Column B2: Enter the maximum number of ounces derived from a prepared concentrate (in whole ounces).

Column C: Add total ounces in column B1 and B2 to get your total ounces for each classification.

Column E: Multiply the amounts in Column B1 and B2 by their tax rates shown in Column D.
Enter the results in Column E and Total Tax Due line.

General Instructions

- Report any changes to the business on the front of this return in the designated area.
- Include your business name, customer number and the period for which the return is being filed on the front.
- **Do not send currency.** Make your check payable to "City of Seattle." Include your customer number on the check.
- A penalty may be charged if payment of your check is delayed because it is either (1) unsigned or (2) returned or dishonored by your financial institution.
- If you have discontinued or sold your business, indicate on the return "Final Return," reflect the date the business was discontinued and show the name/address of the new owner (if applicable).

Late Filing and Underpayment Penalties – IMPORTANT

A return listing any tax due must be submitted/postmarked by the due date to avoid late penalty amounts.

The payment due must be remitted with the signed return to be considered filed. The United States Postal Service cancellation mark determines the date deemed filed/received. When a return is received after the due date, the following penalties will be imposed:

- 9% of the tax due if postmarked after the due date.
- 19% of the tax due if postmarked after the last day of the first month following due date.
- 29% of the tax due if postmarked after the last day of the second month following due date.

Note: No penalty imposed due to late filing shall be less than \$5 if any tax is due.

Interest due: Interest due on late payments will be calculated from the date due until the date paid. Use this formula to calculate interest: $(\text{annual interest rate}/360) \times \text{tax due amount} \times \text{number of days late}$.

If the amount of tax paid is less than the amount due additional interest may be charged. If your return is underpaid or if additional amounts are owed due to added penalties/interest, a notice of underpayment will be mailed for the remaining balance owed.

If your payment is dishonored by your bank, License and Tax Administration will add an insufficient funds charge of \$20.

Mail your completed tax form with a check payable to "City of Seattle" to:

City of Seattle: SBT Tax
P.O. Box 34214
Seattle, WA 98124-4214

For general information regarding this tax, visit: www.seattle.gov/license-and-tax-administration/business-license-tax/other-seattle-taxes/sweetened-beverage-tax

For questions not addressed on the above website, contact License and Tax Administration at **206-684-8484** or sweetenedbevtax@seattle.gov.