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HOW TO GET TO THE B&O TAX WEBSITE

Go to: https://pay.cob.org/botax/home/signin
LOGGING IN & CREATING AN ACCOUNT

NEW CUSTOMER (First time setup)

1. Enter Your Email Address and Create a Password

2. Click “Renew a License”
3. Follow the Instructions on the Screen
   If you don’t have an Account Number, please go to the Business Registration Webpage
   If you don’t have a PIN, click on the circled link to have one emailed

RETURNING CUSTOMER

Log In using your credentials, if you forgot your Password, click

Continue from Step 2 on previous page
A Tax Return must be completed, signed and returned each period even if no tax is due.

If you need to file more than one return on an account, you must log out and log back in prior to filing the second renewal. You can log out by clicking Sign Out.

Amended returns must be filed on paper and mailed to the Finance Department.

1. Click Renew

![Image of Business and Occupation Tax Filing and Payments interface]

Linked Accounts
- Account #: 050480
- DBA: City of Bellingham - 3rd Test
- Address: 219 LOTIE ST
- BELLINGHAM, WA 98225-4089
- Expiry Date: 9/30/2019
- Balance Due: $0.00
- Review

RENEW LICENSE / FILE A RETURN
ACCESSING YOUR RETURN
2. Verify your account information, update as needed, then click **Save & Continue >>**
3. Verify your contact information, then click

Done with contacts, go to next step.
ENTERING GROSS RECEIPTS & MAKING A PAYMENT

Read instructions carefully. If you need tax guidance please contact your accountant or refer to Bellingham Municipal Code 6.04. We cannot give tax advice.

**Retailing:** Selling goods and certain services to consumers. Taxable retail services include those generally performed on property, such as repair, but not personal or professional services, such as services performed by doctors, attorneys or accountants. Examples include:

- Sale or rental of tangible products
- Sale of digital products
- Repair or installation of tangible products
- Auto repair
- Car washes
- Catering
- Construction
- Dry cleaners, laundry
- Escrow
- Hotels and motels
- Landscape/lawn maintenance/gardeners
- Painting
- Personal training
- Photography
- Tanning salons
- Tattooing

**Wholesaling:** Selling goods and services to businesses who will resell them to others in the regular course of business. The B&O tax is calculated on the wholesale selling price. If you are a wholesaler, you must keep a reseller permit on file from each buyer to document the transaction as a wholesale sale. Do not send reseller permits to the City of Bellingham Finance Department; they must be kept by the wholesaler. Retail sales tax is not collected on wholesale transactions. Reseller permits are good as long as the buyer and seller do business with each other once every 12 months. Examples include:

- Sale or rental of tangible products to someone other than the end consumer.
- Sale of digital products to someone other than the end consumer.
Extracting: Taking of natural products, such as logging, mining, quarrying, etc. B&O tax is calculated on the value of products extracted, determined by selling price. Extractor for hire means a person who performs, under contract, necessary labor or mechanical services for an extractor. Examples include:

- Fishing
- logging
- mining
- quarrying

Manufacturing: Firms that manufacture items in the City of Bellingham. Manufactured products used by the manufacturer, but not sold (or used prior to sale), also are subject to B&O tax under this classification. The Manufacturing B&O tax is based on the value of the products, which is usually determined by the selling price. In cases where there is no sale, the value is the selling price of similar products. If the producer sells and delivers the manufactured product within the city, that income is also reported under the Wholesaling or Retailing B&O tax classification. However, tax is only paid on one activity by completing a City of Bellingham Multiple Activities Tax Form to claim the credit. Examples include:

- Fabricating
- mixing
- packing
- processing
- refining

Service: Firms that provide professional services to other individuals or firms. Examples include:

- Accountants
- administrative professionals
- architects
- attorneys
- bankers
- bookkeepers
- beauty salons and barbers
- data processors
- design services
- engineers
- entertainers
- insurance
- brokers
- internet service providers
- janitors
- physicians, dentists, and veterinarians
- real estate brokers
- tax preparers
1. Enter gross receipts in appropriate row; click Continue

Ensure you are entering the appropriate taxable amount. TAXABLE AMOUNT = GROSS RECEIPTS – (Tax Deductions – Exemptions) Please refer to Bellingham Municipal Code 6.04 for details on deductions and exemptions

2. Confirm the amounts and e-sign the form; click Continue

Any prior balance and penalties due will display automatically.

If this Tax Return is past due, the following penalties must be included in your payment - minimum penalty $5.00, if tax is due.

If filed after the due date: 9% OF TAX DUE
If filed after the last day of the month following the due date: 19% OF TAX DUE
If filed after the last day of the 2nd month following the due date: 29% OF TAX DUE

Your e-signature MUST appear between two forward slashes (/). Example: /JOHN DOE/

To retain the details of your return, you must print this screen. Your email receipt will not include the details of your return.
3. Select payment method from the drop-down menu
4. Choose e-check, enter your account information; click Submit Payment ONLY ONCE

Incorrectly entered account and routing numbers will result in a return item charge.

Click Submit Payment ONLY ONCE
CHANGING AN UNFILED RETURN

1. Click My Cart (1) / Check Out

Business and Occupation Tax Filing and Payments

<table>
<thead>
<tr>
<th>Linked Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account #</td>
</tr>
<tr>
<td>050402</td>
</tr>
</tbody>
</table>

2. Click Remove or Submit Payment and follow prompts

Business and Occupation Tax Filing and Payments

fwwilongman

1. Find Account
2. Registration Information
3. Calculation
4. Payment Information
5. Receipt

Submit Payment
MAKE PAYMENT ON PREVIOUS FILING

Logging in from the B&O payment page you can select Renew a License or Pay for Balance Due

Both will prompt you to enter your account number and PIN

![Image of characters in the picture below]

Code: [Enter characters here]

Account #: [Enter account number]

PIN: [Enter PIN]

Click here to have the PIN emailed to the primary contact's email on file.

Find Account

If there is no balance due, you will see this message; no action is needed

Business License Online Payment

You don't owe a balance on this license.

If there is balance due, you will see this screen; Click as shown to file your renewal and follow the steps in the File a Return / Renew a License section

Business and Occupation Tax Filing and Payments

fwlongman

Find Account ➔ Submit Payment ➔ Receipt

Business License Online Payment

It is currently time to renew your account. Click here to renew your account.
CLOSE AN ACCOUNT

To close your account, it cannot have outstanding past due returns and a final return must be filed for the final period of business activity.

If you need information regarding your current filing status, please contact Business & Occupation Tax staff at bls@cob.org.

You will receive an email confirming your status within 5 business days. If you have not completed the above your closure will be rejected.

1. Click Close

Business and Occupation Tax Filing and Payments

2. A window will pop up, click Close Account
3. Enter Date of Closure, an active email address and sign.

! Enter the actual closing date, not the current date

4. Click Close Account

Business and Occupation Tax Filing and Payments

fwlongman
Find Account ➔ Closing Information ➔ Receipt

Closing Account

Date of Closure
Email Address

Signature and Declaration
I hereby declare under penalty of perjury that the information provided for this return is true and correct.

Digital Signature:
Preparer Name:
Preparer Phone:

Provide your digital signature above in order to indicate your agreement to these terms. Your digital signature can be any combination of letters, numbers, spaces and/or punctuation marks placed between two forward slash “/" symbols. Examples: /John doe/ /jd/ /5559123/ /jd0123/ /jd$123/ /jd $123/

Close Account
5. Print Confirmation Page

Business and Occupation Tax Filing and Payments

fwlongman
Find Account  Closing Information  Receipt

Closing Account

PRINT THIS PAGE FOR YOUR RECORD

Thank you for updating your records. Prior to closing your business license account you must have the following: 1) Current on all returns 2) Current email on file 3) File a final return * A Final Return MUST be received for your business to be closed. If we do not have a final return on file through the closure date you will receive notice to file, and the License Status will remain Active. If you need information regarding your current filing status please contact the Business & Occupation department at 360-778-8012. You will receive an email confirming your status within 5 business days.

Submission Date: 6/24/2021
Confirmation #: 006566
Account #: 050402
Name: City of Bellingham - 3rd Test

Signature and Declaration
Digital Signature: /forrest/
Preparer Name: forrest
Preparer Phone: (360) 778-8012

After printing or saving this page for your records, you may close this browser window/tab.

CHANGE PASSWORD

1. From Home, Click Update Profile

Business and Occupation Tax Filing and Payments

fwlongman

Linked Accounts

Account #: 050402
DBA: City of Bellingham - 3rd Test
Address: 210 LOTTIE ST BELLINGHAM, WA 98225-4009
Expire Date: 11/30/2019
Balance Due: $0.00 Pending closure
2. Enter new password, confirm, and click Update

Business and Occupation Tax Filing and Payments

PAPER RETURNS

Paper returns are available in the Finance Office at City Hall 210 Lottie Street or you may find them on-line at:


All paper returns must have an account number and full payment to be processed

Returns postmarked after the due date are late and may receive penalties and fees

AMENDED RETURNS

Amended returns must be filed on a paper return
Amended returns must be submitted with a letter outlining the reason for the amendment

If you need to change a previously filed amount, please do so with a paper return (https://cob.org/wp-content/uploads/bo-tax-form.pdf).

Write “AMENDED RETURN” at the top of form and complete it with the corrected data.

If you have questions about filing an amended return, please contact us at bls@cob.org.