




BUSINESS & OCCUPATION TAX FILING INSTRUCTIONS

HOW TO GET TO THE B&O TAX WEBSITE.....	1
LOGGING IN & CREATING AN ACCOUNT.....	2
NEW CUSTOMER (First time setup)	2
RETURNING CUSTOMER	3
RENEW LICENSE / FILE A RETURN.....	4
ACCESSING YOUR RETURN.....	4
ENTERING GROSS RECEIPTS & MAKING A PAYMENT	7
CHANGING AN UNFILED RETURN	12
MAKE PAYMENT ON PREVIOUS FILING	13
CLOSE AN ACCOUNT.....	14
CHANGE PASSWORD.....	16
PAPER RETURNS	17
AMMENDED RETURNS	17

HOW TO GET TO THE B&O TAX WEBSITE

Go to: <https://pay.cob.org/botax/home/signin>

← → ↻ <https://pay.cob.org/botax/home/signin> 



Business and Occupation Tax Filing and Payments

[Home](#) [Report a Problem](#)

Returning Customer

Already created a customer profile? Sign in here.

Email Address

Password

[Sign In](#)

[Forgot Password](#)

New Customer

Create a profile to access and manage your accounts from one page at any time without needing an access PIN.

Email Address

Password

Confirm Password

[Sign Up](#)

LOGGING IN & CREATING AN ACCOUNT

NEW CUSTOMER (First time setup)

1. Enter Your Email Address and Create a Password



City of Bellingham WASHINGTON

Business and Occupation Tax Filing and Payments

Home Report a Problem

Returning Customer
Already created a customer profile? Sign in here.
Email Address:
Password:
[Sign In](#) [Forgot Password](#)

New Customer
Create a profile to access and manage your accounts from one page at any time without needing an access PIN.
Email Address:
Password:
Confirm Password:
[Sign Up](#)

2. Click “Renew a License”



City of Bellingham WASHINGTON

Business and Occupation Tax Filing and Payments

[Renew a License](#)
[No Pay for Balance Due](#)
[Update Profile](#)
[Sign Out](#)
[Report a Problem](#)

Linked Accounts
Currently no account is linked to your online profile. An account processed using the links on the left panel of this page will be automatically linked to your online profile.

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



Business and Occupation Tax Filing and Payments

[Find Account](#) → [Registration](#) → [Calculation](#) → [Payment](#) → [Receipt](#)

[Home](#) [Report a Problem](#)

Business License Online Renewal

Eligibility

R & O tax forms can be submitted and paid online by e-Check only. Your PIN # will change each filing period.

Process

e-Check payments will be processed within 1-5 days. Payments cannot be scheduled for future dates. Please allow up to 10 business days, after completing the online tax filing process, for your tax return to be reviewed by the City.

Code Enter the characters in the picture below.



Account # Enter your City Account #. If you are not sure of your account number please refer to the email you received with your Pin Number.

PIN Enter your online PIN #. You can find your Pin number in the Tax Notice email sent to you for this filing. Click [here](#) to have the PIN emailed to the primary contact's email on file.

[Find Account](#)

RETURNING CUSTOMER

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

[Forgot Password](#)



Business and Occupation Tax Filing and Payments

[Home](#) [Report a Problem](#)

Returning Customer

Already created a customer profile? Sign in here.

Email Address

Password

[Sign In](#)

[Forgot Password](#)

New Customer

Create a profile to access and manage your accounts from one page at any time without needing an access PIN.

Email Address

Password

Confirm Password

[Sign Up](#)

Continue from Step 2 on previous page


RENEW LICENSE / FILE A RETURN

ACCESSING YOUR RETURN



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 

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





1. Click Renew





City of
Bellingham
WASHINGTON

Business and Occupation Tax Filing and Payments

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-  Renew a License
-  Pay for Balance Due
-  Update Profile
-  Sign Out
-  Report a Problem

Linked Accounts

Account #	DBA	Address	Expire Date	Balance Due
050402	City of Bellingham- 3rd Test	210 LOTTIE ST BELLINGHAM, WA 98225-4089	9/30/2019	\$0.00  

2. Verify your account information, update as needed, then click

[Save & Continue >>](#)

Guest

[Home](#) [Report a Problem](#)

[Find Account](#) → [Registration](#) → [Calculation](#) → [Payment](#) → [Receipt](#)

Account # 050402

City of Bellingham- 3rd Test

Business License Online Renewal

Please verify that the below information is current and make any necessary changes. If the system does not allow you to make the change please contact us at 360-778-8012. PLEASE DO NOT USE THE REPORT A PROBLEM BUTTON; SOME FIELDS HAVE BEEN LOCKED FOR YOUR PROTECTION. You must provide a valid email address for any and all correspondence from the City of Bellingham, including confirmation of your return being processed.

Account Information

Account # 050402
License # 050402
Issue Date 10/1/2019
Expire Date 10/31/2019
Renewal Frequency 1 Month
New License Expires 11/30/2019

Business Information

DBA * City of Bellingham- 3rd Test
Bus Name
Address * 210 LOTTIE ST
BELLINGHAM, WA 98225-4089

Mail Address *

210 LOTTIE ST
BELLINGHAM, WA 98225-4089

[Verify Address](#)

Attention

Start Date 10/1/2012

Business Contact Information

Phone * (360) 778-8012 x20

Phone 2

Fax

Website

<https://www.cob.org>

Email Address on File:

fwwlongman@cob.org

Email Address *

fwwlongman@cob.org

Contact Preference

☐ Contact me by email whenever possible, in order to ensure timely notices and help protect the environment by conserving resources.

Business Details

Location

Inside

Location Type

C B D east/west

Ownership Type *

Sole Proprietorship

Description of Business *

Describe Your Business *

Specify business type

Pet Care (except Veterinary) Services

NAIC Code

SIC Code

UBI

State License

State Lic Number

File Attachments (if required).

[Save & Continue >>](#)

3. Verify your contact information, then click

Done with contacts, go to next step.

Business and Occupation Tax Filing and Payments

Guest

Find Account → Registration → Calculation → Payment → Receipt

[Home](#) [Report a Problem](#)

Account # 050402

City of Bellingham- 3rd Test

Business License Online Renewal

Contacts t

(If there has been a change of ownership DO NOT complete this online process. Contact the agency for instructions.)

Owner

210 LOTTIE ST
BELLINGHAM, WA 98225-4089

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

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Find Account → Registration → Calculation → Payment → Receipt

[Home](#) [Report a Problem](#)

Account # 050402
City of Bellingham- 3rd Test

Business License Online Renewal Secure

Please enter the taxable amount for each business activity. Taxable amount is based on your gross receipts less allowable deductions per BMC 6.04.

Taxable Amount = Gross Receipts - (Tax Deductions + Exemptions*)

*Tax Deductions and Exemptions may include: Bad Debts, Cash Discounts, Interstate, Liquor, Gasoline Sales, or other items per BMC 6.04. The City of Bellingham does not allow all the deductions that the State of Washington allows. Costs of doing business are non deductible. If you are not sure of a deduction, contact the City Finance Department at 360-778-8012.

NOTE: If you want to retain a copy of your tax return, you must print a screen shot of this page. A confirmation email will be sent that your return has been filed which does not include reporting detail.

STD

Extracting - Tax Rate .0017

\$

Manufacturing - Tax Rate .0017

\$

Retailing - Tax Rate .0017

\$

Wholesaling - Tax Rate .0017

\$

Service - Tax Rate .0044

\$

Any prior balance and penalties due will display on the next page.

Continue

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.

Business and Occupation Tax Filing and Payments

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Find Account → Registration → Calculation → Payment → Receipt

[Home](#) [Report a Problem](#)

Account # 050402
City of Bellingham- 3rd Test

Business License Online Renewal Secure

Please verify that the below information is current and accurate.

	Fee Amount
STD	
Extracting - Tax Rate .0017	\$0.00
Manufacturing - Tax Rate .0017	\$0.00
Retailing - Tax Rate .0017	1,000,000 \$1,700.00
Wholesaling - Tax Rate .0017	\$0.00
Service - Tax Rate .0044	\$0.00
Total Due	\$1,700.00

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

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/ /jd5123/ /jd \$123/

Digital Signature:

Preparer Name:

Preparer Phone:

[Continue](#)

3. Select payment method from the drop-down menu

fwlongman

Find Account → Registration → Calculation → Payment → Receipt

[Home](#) [Report a Problem](#)

Account # 050402
City of Bellingham- 3rd Test

Business License Online Renewal Secure

Your tax amount due has been calculated and is displayed below. Please provide your payment information. Please verify your routing number and account number are correct. If numbers are entered incorrectly this will result in a returned item charge of \$25.00. Payments will take up to 5 business days to process.

Account Information

Account # 050402
Expire Date 11/30/2019
Name City of Bellingham- 3rd Test
Address 210 LOTTIE ST
City BELLINGHAM
Phone (360) 778-8012 x20
Balance Due \$1,700.00

[Add To Cart](#)

Email Receipt To

Payment Method

[Submit Payment](#) (Click Submit Only Once)

4. Choose e-check, enter your account information; click

Submit Payment



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



Click Submit Payment ONLY ONCE

Business and Occupation Tax Filing and Payments

Guest

[Home](#) [Report a Problem](#)

[Find Account](#) → [Registration](#) → [Calculation](#) → [Payment](#) → [Receipt](#)

Account # 050402

City of Bellingham- 3rd Test

Business License Online Renewal Secure

Your tax amount due has been calculated and is displayed below. Please provide your payment information. Please verify your routing number and account number are correct. If numbers are entered incorrectly this will result in a returned item charge of \$25.00. Payments will take up to 5 business days to process.

Account Information

Account # 050402
Expire Date 11/30/2019
Name City of Bellingham- 3rd Test
Address 210 LOTTIE ST
City BELLINGHAM
Phone (360) 778-8012 x20
Balance Due \$1,700.00

Email Receipt To

Payment Method

Bank Routing #

Re-enter Bank

Routing #

Bank Account #


Re-enter Bank

Account #



Submit Payment (Click Submit Only Once)

CHANGING AN UNFILED RETURN

1. Click  [My Cart \(1\) / Check Out](#)

Business and Occupation Tax Filing and Payments

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[Renew a License](#)
[Pay for Balance Due](#)
[My Cart \(1\) / Check Out](#)
[Update Profile](#)
[Sign Out](#)
[Report a Problem](#)

Linked Accounts

Account #	DBA	Address	Expire Date	Balance Due
050402	City of Bellingham- 3rd Test	210 LOTTIE ST BELLINGHAM, WA 98225-4089	10/31/2019	\$1,700.00 Renewal in Cart

2. Click [Remove](#) or [Submit Payment](#) and follow prompts

Business and Occupation Tax Filing and Payments

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1. Find Account
2. Registration Information
3. Calculation
4. Payment Information
5. Receipt
[Home](#)
[Report a Problem](#)

Online Renewal

Account #	Name	Address	Balance Due	Remove
050402	City of Bellingham- 3rd Test	210 LOTTIE ST	\$1,700.00	
Balance Due \$1,700.00				
Email Receipt To	<input type="text" value="fwlongman@cob.org"/>			
Payment Method	<input type="text" value="Please choose a payment method"/>			

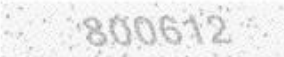
[Submit Payment](#)

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

Code Enter the characters in the picture below.



Account #

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

 Home  Report a Problem

[Find Account](#) → [Submit Payment](#) → [Receipt](#)

Business License Online Payment

It is currently time to renew your account. To maintain 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

fwlongman
 Renew/File/Link Account
 Pay for Balance Due
 Update Profile
 Sign Out
 Report a Problem

Linked Accounts

Account #	DBA	Address	Expire Date	Balance Due	
050402	City of Bellingham- 3rd Test	210 LOTTIE ST BELLINGHAM, WA 98225-4009	11/30/2019	\$0.00	Renew/File Close Remove

2. A window will pop up, click [Close Account](#)

Business and
fwlongman
 Renew/File/Link Account
 Pay for Balance Due
 Update Profile
 Sign Out
 Report a Problem

Lin

Acc #	050402
-------	--------

Balance Due
\$0.00 [Renew/File](#)
[Close](#) | [Remove](#)

Close Account Confirmation

If City of Bellingham- 3rd Test, account #050402 is no longer operating within the City of Bellingham , click "Close Account". Otherwise click "Keep Open" to leave the account open.

[Keep Open](#) [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

[Home](#) [Report a Problem](#)

[Find Account](#) → [Closing Information](#) → [Receipt](#)

Closing 050402

City of Bellingham- 3rd Test

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

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Find Account → Closing Information → Receipt

[Home](#) [Report a Problem](#)

Closing 050402
City of Bellingham- 3rd Test

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

[Renew/File/Link Account](#)
[Pay for Balance Due](#)
[Update Profile](#)
[Sign Out](#)

[Report a Problem](#)

Linked Accounts


Account #	DBA	Address	Expire Date	Balance Due
050402	City of Bellingham- 3rd Test	210 LOTTIE ST BELLINGHAM, WA 98225-4009	11/30/2019	\$0.00 Pending closure

2. Enter new password, confirm, and click 

Business and Occupation Tax Filing and Payments

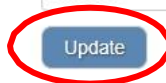
fwlongman

 Home

 Report a Problem

Update Account Information

Email Address	<input type="text" value="fwlongman@cob.org"/>
Current Password	<input type="password" value="....."/>
New Password	<input type="password" value="....."/>
Confirm Password	<input type="password" value="....."/>



PAPER RETURNS

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

<https://cob.org/wp-content/uploads/bo-tax-form.pdf>

! 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.