City of Bellingham
Finance Department
210 Lottie St
Bellingham WA 98225

Firm Name:_____ Registration #_____

Prepared by: _____

Tax Period: _____, 20___

CITY OF BELLINGHAM
MULTIPLE ACTIVITIES TAX CREDIT FORM

Part 1 - EXTERNAL CREDITS

Use Part 1 if you have paid eligible gross receipts taxes to another local jurisdiction for the privilege of extracting the products you manufactured in Bellingham, or for extracting or manufacturing the products you sold in Bellingham.

Activity resulting in a tax credit.	Column 1	Column 2 Gross Receipts Taxes Paid	Column 3	Column 4
	Taxable Amount	Bellingham	Non-Bellingham	Credit (Lesser of Columns 2 or 3)
A. Selling in Bellingham products extracted or manufactured outside of Bellingham.				
B. Manufacturing in Bellingham products extracted outside of Bellingham.				

Part II - INTERNAL CREDITS
Use Part II if you have paid taxes to Bellingham under two or more classifications on the same product.

Activity resulting in a tax credit.	Column 1 Taxable Amount	Column 2 Extracting Tax Paid	Column 3 Manufacturing Tax Paid	Column 4a Wholesaling Tax Paid	Column 4b Retailing Tax Paid	Column 5 Credit
C. Manufacturing activities on products extracted in Bellingham.						
D. Selling products extracted or manufactured in Bellingham.						

Total External & Internal Credits From Part I Column 4 and Part II Column 5: Enter this amount on your business tax return & subtract from 'Total Tax Due'.	

INSTRUCTIONS

1. Find the activity (A, B C or D) which applies to your business (more than one may apply).
2. Enter in Column 1 the taxable amount (gross less deductions) pertaining to the activity.
3. Compute the amount of the credit as explained below and enter the total amount of the credits in part I Column 4 and Part II Column 5 into the total credit box.

External Credit

1. Enter in Column 2 the Bellingham B&O tax applicable to the activity (use tax rates shown on tax return).
2. Enter in Column 3 the tax paid to another local jurisdiction on the same taxable amounts.
3. Enter in Column 4 the lesser of Columns 2 or 3.

Internal Credit

1. Enter in Columns 2, 3, and 4a & 4b the Bellingham B&O tax paid on each of the activities, as applicable.
2. For activity C enter in Column 5 the lesser of the tax amount in Column 2 or Column 3.
3. For activity D, enter in Column 5 the lesser of the tax amount in Columns 2, 3, or the combined total of Column 4a and 4b.
4. If tax amounts are equal (one is not less than the other) then enter one of the tax amounts in Column 5.