

File Seattle B&O Tax Form for 202_

on FileLocal

Due April 30th - for Annual Filers

Business Name _____

ALL Gross Sales

Inside Seattle

"Total Worldwide
Gross Service Receipts"

"Total Seattle Service
Receipts"

- 1 Login to FileLocal-wa.gov + Navigate to File Taxes page
Choose "File Taxes" - from pop-up menu
OR - Go to Top Navigation >> My Tax Forms >> File New Tax Form
- 2 Set up Tax Form
For Select Filing Period - choose "December 202-"
Whichever year marks the last calendar year
For Select Tax Form - choose "Seattle B&O Tax Form"
- 3 Fill out the online form
Choose "Services & other Business Activities"
Note - a little worksheet will open up, and keep expanding
Answer questions about - if you are a bank, have employees, or royalties
Next, fill in these lines:
Line 1 - ALL Gross Sales - "Total Worldwide Gross Service Receipts"
Line 7 - Seattle Total - "Total Seattle Service Receipts"
Line 8 - Repeat the number from line 1
- 4 Complete the filing
Pay taxes if needed
Confirm filing - there are usually 4 parts to this

Need Help? Call city of Seattle - 206.684.8484

Note - Do NOT call the FileLocal support listed at the bottom of the screen

B&O Tax Stands for Business and Occupation Tax. Seattle collects B&O tax for all businesses licensed with the city. It's a 2-part tax. "Business" - is a general tax, for all businesses. "Occupation" - is the tax for your specific industry. The rate differs, depending on your field.

Location Based "Inside Seattle" - is defined by where the client is at the time of service

Tax Rate In 2022, it is 0.427%

Tax Threshold You only pay B&O tax, if you grossed over \$100K, inside of Seattle

Time Period Annually, Quarterly, or Monthly - most Self-Employed Folx are Annually

IMPORTANT You still need to file every year - even if you don't owe any tax

Screenshot 1
Tax Classifications Screen

- Seattle				
Tax Code/Classification	Gross Receipts		Deductions	Taxable Revenue
Manufacturing/Extracting	\$0.00	—	\$0.00	\$0.00 ✕
Printing/Publishing	\$0.00	—	\$0.00	\$0.00 ✕
Wholesaling	\$0.00	—	\$0.00	\$0.00 ✕
Retail Sales and Retail Services	\$0.00	—	\$0.00	\$0.00 ✕
Services & other Business Activities	\$0.00			\$0.00 ✕
Transporting Freight For Hire Activity	\$0.00	—	\$0.00	\$0.00 ✕
Tour Operator or Processor for Hire	\$0.00	—	\$0.00	\$0.00 ✕

Screenshot 2
Services Worksheet - Example

In this case, Jane Doe earned:

\$100,000 - in ALL Gross Sales

\$85,000 - inside of Seattle

Line	Description	Amount
Worldwide Apportionable Gross Service Receipts		
1	Total Worldwide Gross Service Receipts	\$100,000.00
2	Deductions Allowed	\$0.00
3	Apportionable Service Receipts	\$100,000.00
Payroll Factor		
4	Total Seattle Payroll Cost	\$0.00
5	Total Company-Wide Payroll Costs	\$0.00
6	Payroll Factor	0.00%
Service Income Factor		
7	Total Seattle Service Receipts	\$85,000.00
8	Total Worldwide Service Receipts Less Excludable Income (if any)	\$100,000.00
9	Service Income Factor	85%
Seattle Taxable Service Receipts		
10	Total Apportionment Factor	85%
11	Percentage of Service Income Apportioned to Seattle	0.00%
12	Seattle Taxable Service Receipts	\$0.00

Cancel Continue