



**Form to be used for the
Initial Period ONLY
(2025 Q4 & 2026 Q1)**

**City of Oak Harbor
Business and Occupation (B&O) Tax Return**

Washington UBI Number	City of Oak Harbor Account Number	Tax Reporting Period (Quarter / Year)	Due Date

Business Changes (check all applicable boxes below):

These fields are for informational purposes only. You must update your business license at dor.wa.gov.

☐ Mailing Address Changed - enter on right

☐ Oak Harbor Business Address Changed - enter on right

☐ Business closed, sold, or no longer subject to tax in Oak Harbor. Effective Date : _____

Legal Entity Name: _____

Trade Name (DBA): _____

Mailing Address: _____

City, State, Zip: _____

Oak Harbor Business Address*: _____

**Leave this line blank if no physical business location in Oak Harbor*

Line No.	
1	Enter total business gross receipts (gross proceeds of sales, gross income of the business, and value of products, including by-products) -> -> -> -> -> -> -> -> -> -> ->

If Line 1 is less than \$1,000,000 for a quarterly reporting period or \$4,000,000 for an annual reporting period, no tax is due. Enter 0 in Column 6, Line 13, complete, sign, and date the form.

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Line No.	Tax Classification	Gross Amount (Measure of Tax)	Less Deductions from Schedule B	Taxable Amount (Column 2 minus Column 3)	Tax Rate	Tax Due
2	Retailing				0.002	
3	Retail Service				0.002	
4	Wholesaling				0.002	
5	Manufacturing				0.002	
6	Extracting				0.002	
7	Printing or Publishing				0.002	
8	Processing for Hire or Extracting for Hire				0.002	
9	Service and Other Activities				0.002	
10	Service and Other Activities (Apportioned)	Attach Schedule A -> -> ->			0.002	
11	Total Taxable Amount and Subtotal Tax Due (add lines 2 thru 10)					
12	Less Multiple Activities Tax Credit, if any (Attach Schedule C). If none enter zero.					
13	Total Tax Due (subtract Line 12 from Line 11)(cannot be less than zero)					

Name:		Total Tax Due (Line 13):	
Title:		Penalty (see instructions):	
Phone No.:		Interest (see instructions):	
Email:		Total Payment Due (cannot be less than zero):	

I hereby swear that the statements and information on this tax return are true and complete, to the best of my knowledge.

Signature:

Date:

Note: Electronically signing will make this document read-only. Please ensure completeness prior to signing.

General Instructions for the City of Oak Harbor Business and Occupation Tax Return

Mail Tax Returns to:

City of Oak Harbor, Finance Department
865 SE Barrington Dr, Oak Harbor, WA 98277
Make checks payable to City of Oak Harbor

GENERAL INFORMATION: Descriptions of the various tax classifications, deductions, and administrative provisions are provided in Oak Harbor Municipal Code (OHMC) Chapters 3.98 and 3.99. For more information, please visit the Finance webpage on the City's website at oakharbor.gov, including an Oak Harbor Local Business & Occupation Tax Guide. For questions, you may reach us at taxandlicensing@oakharbor.org or 360-279-4500. **Note:** We cannot provide tax advice, you are advised to contact your tax advisor for tax advice.

DUE DATES: B&O tax returns are generally due in quarterly installments by the last day of the month following the end of the calendar quarter. Alternatively, an annual filing frequency may be assigned upon approval by or at the discretion of the city. If the ordinary due date falls on a weekend or city holiday, then it becomes due the next business day.

Reporting Period	Tax Period	Due Date
Quarter 1	January, February, March	April 30
Quarter 2	April, May, June	July 31
Quarter 3	July, August, September	October 31
Quarter 4	October, November, December	January 31
Annual	January through December	April 30 the following year

Late Return Penalty & Interest
9% – first day after due date
19% - one month after due date
29% - two months after due date
Daily interest on late payment: Tax due x days late x (rate/365). The annual rate for 2026 is 6% . https://dor.wa.gov/file-pay-taxes/late-filing/interest-rate-tables

INSTRUCTIONS: The tax classification that applies depends on the type of business activity engaged in. Businesses conducting several types of activities may need to report in more than one tax classification.

Line 1: Enter the Total Gross Receipts (gross income of the business, gross proceeds of sales, and value of products (manufactured or extracted in Oak Harbor)). If Line 1 is less than \$1,000,000 for a quarterly reporting period (quarterly threshold) or \$4,000,000 for an annual reporting period (annual threshold), no tax is due. You may skip to Column 6, Line 13 and enter zero for Total Tax due and complete, sign, date the form and, since no tax is due, you may email the form to taxandlicensing@oakharbor.org. If payment is not made and the thresholds above are subsequently found to be exceeded, an amended return with payment, penalties, and interest must be filed with the City.

Active Non-Reporting Status: With your initial filing, you may also opt to complete and submit an Active Non-Reporting Status Form which indicates to the City that you are actively conducting business in the City but are not exceeding the Tax Exemption Threshold. If at any time the Gross Receipts of the business exceed the Tax Exemption Threshold, you must pay the tax by the due date along with any penalties and interest, if applicable.

Line 2 through Line 9:

- **Column 2:** Enter the gross income of the business, gross proceeds of sales, and value of products manufactured or extracted in Oak Harbor by Tax Classification.
- **Column 3:** Enter applicable deductions as allowed by OHMC 3.98.100. **Deductions must be included on Schedule B.** Deductions that are not listed on Schedule B will be disallowed.
- **Column 4:** Subtract the amount in Column 3 from the amount in Column 2.
- **Column 6:** Multiply the amount in Column 4 by the tax rate in Column 5.

Line 10: This generally applies to persons who engage in business inside and outside of Oak Harbor and receive income taxable under the Service and Other Activities tax classification. **Enter the taxable amount calculated on Schedule A** in Column 4. Multiply that amount by the tax rate in Column 5 and enter the result in Column 6. Figures that are not shown on Schedule C will be disallowed.

Line 11: Add the total taxable amounts and subtotal tax due from Line 2 through Line 10.

Line 12: If the business engages in Extracting, Manufacturing, or Printing activities, enter the Multiple Activities Tax Credit (MATC) amount, if any, **calculated on Schedule C.** Credits that are not shown on Schedule C will be disallowed.

Line 13: Subtract the amount on Line 12 from the subtotal tax due on Line 11. Enter the total tax due.

Total Amount Due: If payment of the tax is submitted after the tax return due date, add late return penalty and interest to the total tax due (as described above).

AMENDED RETURNS: To amend a previously filed return, write "AMENDED" at the top of the front page and enter the correct amounts. Deliver or mail the amended return (including applicable schedules) to the address provided and include payment if additional tax is due. If you are requesting a refund, include a completed **Application for Refund or Credit** form and submit supporting documents. If no additional tax is due, you may email the amended return(s) to taxandlicensing@oakharbor.org