

**CITY OF FEDERAL WAY
ADMISSIONS TAX RETURN**



Date: _____ UBI # _____

Name/Organization	Mailing Address
Form of Entertainment	Reporting Period From: _____ To: _____
Location of Event	Tickets Sold or Admissions Charged During Reporting Period: Beginning # _____ Ending # _____

See back of this form for instructions. Refer to Sections 4 and 5 under <i>Admission Charge</i> if activity or rental fees are charged IN ADDITION TO entry or admission fees. ENTER EACH ITEM SEPARATELY	Send check payable to: CITY OF FEDERAL WAY FINANCE DEPARTMENT 33325 8TH AVENUE SOUTH FEDERAL WAY, WA 98003-6325 Please direct questions to the Tax & Billing Division at (253)835-2524 or email taxes@cityoffederalway.com
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	(a)	(b)	(c)	(d)
Type of Admission	Gross Price Per Admission (excludes tax)	Number of Admissions Sold	Gross Receipts (Column a x b)	Total Tax Due (Column c x 5%) up to \$0.60
Regular Admissions				
TOTAL TAX				
PENALTIES				
TOTAL REMITTANCE				

SEE INSTRUCTIONS ON BACK OF FORM

FOR CITY USE ONLY Account Code: _____ Class Item No: _____	I hereby certify under penalty of perjury that I am duly authorized to provide the above information and that the information on this return is true and correct to the best of my knowledge. _____ Signature of Person Preparing Return Date _____ Returned Prepared By and Position (please print) _____ Phone Number E-mail Address
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ADMISSION TAX FORM INSTRUCTIONS

EXEMPT ORGANIZATIONS:

1. Not-for-Profit Organizations (501-C (1) or (3) of the Internal Revenue Code)
2. Public or Private Secondary and Elementary Schools and Related Student Body Associations.
3. Accredited Colleges, Junior Colleges and Universities and Related Student Body Associations.
4. Federal, State and Local Governments.

ADMISSION CHARGE:

By way of illustration only, this tax applies to any non-exempt admission charge collected for admission to any theater, cinema, dance hall, cabaret, circus, side show, outdoor amusement park, dinner theatre, music concerts, radio shows, and television shows.

Admission charges are defined as a monetary charge for an event open to the public including, but not limited to the following:

1. A charge made for season tickets or subscriptions.
2. A cover charge or charge made for use of seats and tables, reserved or otherwise, and similar accommodations.
3. A charge made for food and refreshments in any place where any free entertainment, recreation, or amusement is provided.
4. If a charge is made for entry onto the premises where an activity occurs (such as, without limitation, a bowling alley or ice skating rink), the combined charges for entry plus the activity charge.
5. If a charge is made for entry onto the premise where a rental occurs, the combined charges for entry plus all charges for rental of equipment or facilities (but only if that rental is necessary to the activity for which a general admission is charged).
6. Automobile parking charges if the amount of the charge is determined according to the number of passengers in the automobile.
7. Any other charge for entrance and observation.

REMITTANCE DUE DATES

The tax is due and payable in monthly installments on or before the fifteenth day of the month immediately succeeding the monthly period in which the tax accrued. Such payments shall be due on or before 15 of every month.

DELINQUENT FILING

1. Admission taxes not paid within fifteen (15) days after the due date are considered delinquent.
2. A charge of one (1) percent of the amount of unpaid taxes or five dollars (\$5.00) will be imposed at the end of each succeeding monthly period (whichever is higher), until all past due amounts are paid in full.
3. Delinquent accounts will be assigned to our collection agency for collection of amounts due, plus related costs.

FAILURE TO FILE

The Finance Director may make a determination of the tax due, based on available information, and assess tax, interest and penalties. In addition, legal action may be taken.

SAMPLE RETURN

	(a)	(b)	(c)	(d)
Type of Admission	Gross Price Per Admission (excludes tax)	Number of Admissions Sold	Gross Receipts	Total Tax Due
	(Column a - b)		(Column a x b)	(Column c x 5%) up to \$0.60
Regular Admissions				
Adult (Maximum tax is \$0.60)	\$20.00	1,000	\$20,000.00	\$600.00
Adult	\$12.00	1,348	\$16,176.00	\$808.80
Student	\$8.00	845	\$6,760.00	\$338.00
TOTAL			\$22,936.00	\$1,746.80

If you would like assistance completing this form, please call Tax and Billing at (253) 835-2524.