



## Admissions Tax Return (Ordinance No. 09-880)

*Report Due Quarterly*

Please type or print.

Legal Name: \_\_\_\_\_

Name of Business (if different): \_\_\_\_\_

Business Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

Email Address: \_\_\_\_\_

Return is for the Quarter ending \_\_\_\_\_, 20\_\_\_\_

List Gross Admission Receipts for the Quarter: \$ \_\_\_\_\_

	A Admission or Cover Charge	B Amount of Tax on Each Admission Ticket (3% of A)	C Number of Admission Tickets Issued	D Amount of Tax (B X C)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

  

11	<b>SUB-TOTAL</b>	\$
12	<b>PENALTY</b>	\$
13	<b>INTEREST</b>	\$
14	<b>TOTAL DUE</b>	\$

**If no payment is due, a report still must be filed.** Any payments received after the due date will be assessed penalties and interest as identified in Ordinance 09-880.

Prepared by: \_\_\_\_\_

PRINT NAME

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Mail with payment to: City of DuPont, 1700 Civic Drive, DuPont, WA 98327

## INSTRUCTIONS

### ADMISSIONS TAX RETURN

1. The Admissions Tax Return form along with the payment is due on or before the last day of the month for taxes collected in the preceding quarter. If the last day falls on a weekend or a government holiday, the next business day becomes the due date. Mail postmarked on or before the due date will not incur a penalty.

Send this return along with payment to:

**City of DuPont**  
**1700 Civic Drive**  
**DuPont, WA 98327**

2. Make checks or money orders payable to: **City of DuPont**
3. Instructions for Tax Computation:
  - List in Column A, rows 1 - 10, the individual admission ticket or cover charge. List each ticket price on a separate line.
  - List in Column B, lines 1 - 10, the amount of tax on each ticket. The tax is three percent (3%) of each admission or cover charge listed in Column A, lines 1 - 10. The tax shall be rounded to the nearest whole penny (\$0.01) on a per-ticket basis.
  - List in Column C the number of admission tickets issued for each individual charge in rows 1 - 10.
  - List in Column D, lines 1 - 10, the amount of tax due. The amount is calculated as Column B times Column C.
  - List the Subtotal on Line 11. Add the tax for each ticket type in Column D to obtain a subtotal.
  - List the total penalty due on Line 12.
  - List the total interest due on Line 13.
  - List the total tax, penalty and interest due on Line 14. (Line 9 plus Line 10 plus Line 11.)
4. **Penalty:** Penalties due are calculated as follows:
  - 10% for 1 - 10 days past due; minimum \$2.00
  - 15% for 11 - 20 days past due; minimum \$3.00
  - 20% for 21 - 30 days past due; minimum \$4.00
  - 25% for 31 - 61 or more days past due; minimum \$5.00
5. **Interest:** Interest should be calculated and remitted on amount of tax from the first day following the payment due date, at the rate of one percent (1%) per month. Interest = Days Past Due x Interest Rate (1%) x Line 11.
6. This tax is a "trust" fund tax. That means that the tax is collected from your customers and temporarily held in trust before being remitted to the City of DuPont. It should not be used for any other financial obligation.
7. Records supporting the amounts listed on the front shall be kept and maintained for a period of five years. The Director of Finance or his designee shall have the right to inspect and examine such records at reasonable times.

If you have any questions regarding the collection, remittance or calculation of the Admissions Tax, please contact:

City of DuPont Finance Department  
1700 Civic Drive  
DuPont, WA 98327  
(253) 964-8121  
(253) 964-3554 - Fax