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Learn about Washingtons Business Occupation B O tax how its calculated on gross receipts the applicable tax rates by business type reporting rules and available credits Learn how to file and pay your Washington state taxes online using the My DOR portal including electronic filing payment methods amended returns late filing and filing frequency guidance from the Washington Department of Revenue The manufacturing B O tax rate is 0.484 percent 0.00484 of your gross receipts

For products manufactured and sold in Washington a business owner is subject to both the manufacturing B O tax and the wholesaling or retailing B O tax B O tax classifications The most common B O tax reporting classifications for restaurants and similar businesses include retailing wholesaling and service and other activities Business occupation tax classifications Major B O classifications Specialized B O tax classifications The Municipal Research and Services Center provides information about city B O taxes

Visit their website for a list of City B O Tax Rates pdf with applicable rates and contact phone numbers for each city that imposes a B O tax Effective Jan

1 2026 Engrossed Substitute House Bill ESHB 2081 addresses the business and occupation B O tax deduction for certain investments including incidental investment income and investment income for qualified person s

This page provides basic information on investment income The business and occupation B O tax is the sellers responsibility and should be included as part of their overhead when setting the sales price for their products or services Washington s B O tax is calculated on gross income from activities

This means there are no deductions from the B O tax for labor materials taxes or other costs of doing business Many Washington cities and counties have licensing requirements and taxes on business activities

The Business Licensing Service offers more information on licensing requirements for many cities Get in touch withExpediaCustomer Service Our customer service agents are available24hoursa day 365 days a year. They can help you through chat or over thephone 24hourCustomer Services

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