



CITY OF EVERETT
City Clerk's Office

City Clerk's Rule – Tax Filing Frequency

In accordance with EMC 3.19.160, the City Clerk does hereby provide the following interpretation:

There may be situations in which it may be in the best interest of a business and the City to change the business's tax filing frequency.

The Everett Municipal Code 3.19.040 A. provides that:

1. Other than any annual license fee or registration fee assessed under this chapter, the tax imposed by this chapter shall be due and payable in quarterly installments, and
2. At the Director's discretion, businesses may be assigned to a monthly or annual reporting period depending on the tax amount owing or type of tax.

Therefore, at the Director's discretion, a business may be assigned to annual reporting if the following rules are met:

- Has annual gross receipts under \$1,000,000, and;
- Does not have a history of delinquency

If at any time a business fails to file taxes by the due date or makes more than \$1,000,000 in one year, the Director may change the filing frequency back to quarterly.

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Finance Director Approval

01/18/2024

Date

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City Clerk's Approval

01/18/2024

Date









Tax Filing Frequency 2024

Final Audit Report

2024-01-18

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