



City of Kent  
**Admissions Tax Return**

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

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 Admission Charge if activity or rental fees are charged IN ADDITION TO entry or admission fees.  ENTER EACH ITEM SEPARATELY	Send check payable to: FINANCE CUSTOMER SERVICE CITY OF KENT 220 FOURTH AVENUE SOUTH KENT, WASHINGTON 98032-5895  <b>Please direct questions to the Tax Division at 253-856-5261</b>

	(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%)
Regular Admissions				
TOTAL TAX				
PENALTIES (KMC 3.26.060)				
TOTAL REMITTANCE				

**SEE INSTRUCTIONS ON BACK OF FORM**

<b>FOR CITY USE ONLY</b>	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.	
	Account Code: _____	Signature of Person Preparing Return _____ Date _____
	Class Item No: _____	Return Prepared By and Position (please print) _____
		Phone Number _____ E-mail _____

## ADMISSION TAX FORM INSTRUCTIONS (Chapter 3.26 of the Kent Municipal Code)

### EXEMPT ORGANIZATIONS:

1. Not-for-Profit Organizations (501-C (1) or (3) of the Internal Revenue Code))
2. Public or Private Secondary 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, adult entertainment cabaret, circus, side show, outdoor amusement park, dinner theater, music concerts, radio shows, and televisions shows.

Admissions 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 and 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 admissions 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 quarterly installments on or before the final day of the month immediately succeeding the quarterly period in which the tax accrued. Such payments shall be due on or before January 31, April 30, July 31, and October 31 of each respective year.

### DELINQUENT FILING

1. Admission taxes not paid within thirty (30) 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, until all past due amounts are paid in full.
3. Delinquent accounts may be referred to a 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%)
Regular Admissions				
Adult	\$12.00	1,348	\$16,176.00	\$808.80
Student	\$8.00	845	#6,760.00	\$338.00
<b>TOTAL</b>			<b>\$22,936.00</b>	<b>\$1,146.80</b>

**If you have questions or need assistance with your Admissions Tax return, please call 253-856-5261**