

Date:



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2025 SALES TAX REPORTING FORM

(Per Whittier Municipal Code Chapter 3.08)

Company Name: _____ Account #: 100 _____

Reporting For:

1. **GROSS SALES** (Do not include Sales Tax on returned merchandise) \$ _____

2. **LESS EXEMPT SALES** (Must provide documentation) \$ < _____ >

*Note: If no documentation is attached, you will be taxed on gross sales**

3. **NET TAXABLE SALES** (Line 1 Minus Line 2) \$ _____

4. **SALES TAX RATE** 5%

5. **TAX DUE** (Line 3 x .05) \$ _____

6. ADJUSTMENTS:

A: LESS DISCOUNT

(3% of tax due, if filed and paid by the 10th of the following month of every quarter of tax season. Maximum of \$100.00)

\$ < _____ >

B: LATE FEE

(5% of tax due/month late to max 25% after the 10th day of the following Month.)

\$ _____

C: LATE PAYMENT INTEREST

(15% annum – Multiply tax due by # of days late by 0.00413)

\$ _____

7. **TOTAL AMOUNT DUE** (Add lines 5-6) \$ _____

The tax imposed under this ordinance shall be payable no later than the last business day of the month following the end of each reporting period.

I declare, subject to penalties prescribed in the above ordinance, that this return (including any accompanying statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Printed Name

Title

Signature

Contact Phone

A sales tax return **MUST** be filed for each reporting period whether or not any sales transactions have occurred.

3.08.010 Levy of tax. Article VIII. Definitions Article I. General There is levied and shall be collected and paid to the City a five percent consumer sales tax on all sales made, on all rentals made or performed, and on all services sold or performed within the City, unless the sale, rental or service is expressly and clearly exempted or excepted under the provisions of this chapter, State or Federal law. [Ord. 517-07 § 1, 2007; Ord. 444-02 § 1, 2002].

3.08.020 Proceeds – Use. The net proceeds from the taxes collected by the City pursuant to this chapter shall be used for general purposes relating to services, health and welfare of the City, and in administration of the City government.

FAQ ON THE SALES TAX CODE

Who must register to collect Sales Tax?

All sellers are **REQUIRED** to register for sales tax collection. A seller may be structured as a sole-proprietor, partnership, or for-profit or non-profit corporation.

What are the filing periods for Sales Tax?

All sellers shall file sales tax returns on a quarterly basis.

- Quarter 1: January 1 – March 31
- Quarter 2: April 1 – June 30
- Quarter 3: July 1 – September 30
- Quarter 4: October 1 – December 31

Do taxes need to get reported 12 months a year?

Yes, effective January 1, 2025 all Sales Tax Reporting is now year-round.

→ See **Whittier Municipal Code – Ordinance 2024-006**

Who is responsible for paying the tax?

The sales tax is a consumer tax; therefore the buyer is responsible for paying the tax. The seller (registered business) is **LIABLE** for collection and remittance to the City of Whittier, all taxes collected **AND** those taxes that should have been collected.

What sale transactions are taxable?

All sales transactions including retail sales, wholesale sales, rents, and services are taxable unless specifically exempted by the City Of Whittier by the **WMC-3.08.100**.

What happens when I do not file on a Quarterly basis?

- Failure to report on a timely quarterly basis will result in a (monthly) filing basis. WMC 3.08.250 (A-D)

When are the returns due?

Completed sales tax returns are due no later than the first business day following the last day of the month following the end of each reporting period. **WMC –3.09.030**. (i.e. March's reporting period is due by the first business day of May.)