



**CITY OF KENT  
ADMISSIONS TAX RETURN**

**2026 QUARTERLY**

**MAIL TAX RETURNS TO:**

City of Kent  
Attn: Customer Service  
220 4th Avenue South  
Kent, WA 98032-5895

Please make checks payable to the City of Kent

WA Unified Business Identifier (UBI)	Kent Tax ID Number	Tax Reporting Period (Quarter/Year)	Due Date

Business Changes <i>Check all applicable boxes.</i>
<input type="checkbox"/> Mailing Address Changes - Enter your new mailing address on the right
<b>Check here if this is your final return:</b>
<input type="checkbox"/> No longer doing business in Kent.
<input type="checkbox"/> Business closed, sold, or entity changed.
Close account effective: Date _____
Name or UBI of new entity (if applicable): _____

Entity Name: \_\_\_\_\_

Trade Name (DBA): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Kent Address: \_\_\_\_\_

(If more than one, list only one location)

Type of Admission	Gross Amount	Allowable Deductions*	Taxable Amount	Tax Rate	Tax Due
Season Tickets & Subscriptions				5%	
Cover Charge & Charges Made for the Use of Tables, Seating, or Other Accommodations				5%	
Charge for Food & Refreshments (Free Events Only)				5%	
Charges for the Rental of Equipment or Facilities Where Activity Occurs				5%	
Charges for Entry onto the Premises Where Activity Occurs				5%	
Parking Charges (If Determined By Number of Passengers)				5%	
Service Charges, Mailing Fees, & Other Fees Added Onto Either the Price of the Ticket or Order				5%	
Any other charge for entrance and observation				5%	

\*See Admission Form Instructions for a list of exempt admissions (KCC 3.26.035)

<b>TOTAL TAX</b>	
<b>PENALTIES (KCC 3.29.110)</b>	
<b>TOTAL REMITTANCE</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.*

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

Printed Name \_\_\_\_\_ Phone Number \_\_\_\_\_ E-mail Address \_\_\_\_\_

## 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 television 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 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).
5. 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.
6. Automobile parking charges if the amount of the charge is determined according to the number of passengers in the automobile.
7. If the ticket price is accompanied by a service charge, mailing fee, or other ancillary payment, per ticket and/or per order, whether or not they are printed on the ticket, the admission tax shall be based upon the total sum of the admission price plus any such surcharge(s).
8. Any other charge for entrance and observation.

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Reporting Period	Tax Period	Due Date	Late Return Penalty
Quarter 1	January - February - March	April 30	<i>9% - First day after the due date</i>
Quarter 2	April - May - June	July 31	<i>19% - One month after the due date</i>
Quarter 3	July - August - September	October 31	<i>29% - Two months after the due date</i>
Quarter 4	October - November - December	January 31	
Annual	January through December	April 30	