



## CITY OF SEATTLE — Revenue and Consumer Affairs

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### INFORMATION and INSTRUCTIONS FOR BUSINESS LICENSE APPLICANTS

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**Business License Required** - Based on chapter 5.55 (formerly 5.44) of the Seattle Municipal Code, it is unlawful to engage in business in Seattle without first obtaining a city business license. The license is valid only for the legal owner listed on the license. If your place of business, business office, work space, or work location will be located within the City of Seattle; i.e., between 145th in the North end and approximately Roxbury Street in the South end, you will need a City of Seattle business license. If your place of business is not located within the city limits, but you or sales agents will be physically coming into the City to conduct business or to call on clients, you will need a Seattle business license.

To apply for a business license, complete both sides of the application. The cost is \$80.00 for the calendar year (January through December). If a business opens after June 30, the license fee will be \$40.00. The half-year fee does not apply to any year prior to 1998. The business license expires on December 31 of the year purchased. The license must be renewed annually. Payment must be made on or before the expiration date or late fees are assessed. The license will not be considered valid until the late fees are paid. **Non-payment of a renewal does not close the business license account. Written notice of closing or sale of the business, including the effective date is required to close the account.** Final tax returns will be sent.

**Requirement to File Tax Returns** - All businesses are required to file business license tax returns (commonly referred to as the B & O tax) with the City of Seattle. Per Seattle Municipal Code 5.55.040 D. Businesses with less than \$50,000 annual taxable revenue for the calendar year (January through December) may file annual reports if the revenue declaration on the application and/or renewal form is accepted by the Director. The annual return must list the actual revenue figures, but the business may declare no tax due on the appropriate line of the form. Taxable revenue is gross revenue less allowable deductions as defined in SMC 5.45.100. Businesses with \$50,000 or greater annual taxable revenue are subject to tax on the entire amount. Quarterly, or Annual returns as authorized, must be filed regardless of whether or not tax is owed. The Director may assign certain accounts to Monthly reporting. Returns not received on or before the due date will be subject to late charges even if no tax was due, pursuant to SMC 5.55.110.

**Zoning Limitations** - A business license does not authorize the holder to conduct business in violation of any zoning ordinance. Call the Department of Construction and Land Use at (206) 684-8850 if you have questions.

**INSTRUCTIONS FOR THE LICENSE APPLICATION** - This information follows the same order as the application.

If you have obtained a State of Washington Unified Business Identifier Number (UBI), a Federal Employer Identification Number (FEIN), a Contractor Number, a City of Seattle Vendor Identification Number, or currently have an Internet address, please enter these in the spaces provided. None of these items are required on the application if they are not available or not applicable. The S.I.C. code (Standard Industrial Classification code) and/or the N.A.I.C.S. code (North American Industry Classification System) will be entered by office personnel at the time of processing.

**TYPE OF BUSINESS** - Check the box for the correct "nature" of the legal entity as registered with the State of Washington.

If your business is registered as a non-profit organization, please check the appropriate box on the application.

**LEGAL NAME** - Based on the entity please provide the full legal name as noted below:

Sole Proprietor - list last name, then the first name and middle initial;

Corporation - list the corporate name as filed with the State of Washington (not the shareholder's names);

Partnership - list the partners' last names only;

LLC - (Limited Liability Company), list the name as filed with the State (not the owner's names).

**TRADE NAME** - Commonly referred to as the dba (doing business as) for a business when the business name is different than the legal name.

**STARTING DATE** - The date the legal owner commenced business activity in the City of Seattle. Note: tax forms for all periods (from the starting or opening date of the business as listed on the application) are required to be filed, even if no tax due, or no revenue generated.

**PHYSICAL BUSINESS LOCATION AND MAILING ADDRESSES** - Tax forms, licenses and license renewal notices will be sent to the mailing addresses listed on the application if different than the physical location address. All Seattle locations must list a street address even though a PO. Box or mail drop is used for mailing purposes. Please provide a current phone number for the business and if applicable, a cell phone number and/or fax number.

**OTHER BUSINESS LOCATIONS IN SEATTLE** - List the street address of all other locations in the City of Seattle; a \$10.00 license fee is required for each additional location. The renewal fee is \$10.00 per calendar year. If you would like the branch location(s) to be sent a separate tax reporting form for each quarterly tax period, check the appropriate box. All businesses that are granted "Annual" tax reporting status must report as one combined entity when there is more than one location due to the \$50,000 taxable revenue threshold.

**NATURE OF BUSINESS** - Be very specific, just indicating "service" or "retail" alone is not acceptable. List the type of service you provide and/or the products sold. If you do not include enough specific information in this section, the application may be delayed until more details are provided. If you indicate utility services, charging of admission or conducting any gambling activity, you will be required to complete additional registration paper work and tax liability for utility tax, admission tax and/or gambling tax will be assigned to your business license account.

**OWNERS, PARTNERS, OFFICERS** - List full/true legal name, residential address, telephone and date of birth for all owners, partners, and officers.

**TAX REPORTING STATUS** - Licensees are required to file Quarterly tax returns if taxable revenue for the entire entity is expected to exceed \$50,000. Only those businesses that estimate annual taxable revenue of less than \$50,000 and are granted Annual tax reporting by the Department may file annually. Total taxable revenue is determined by the licensee (legal entity), not for each location. If a business or licensee exceeds the \$50,000 threshold for an annual period, the Department will change the reporting status to quarterly for the following year. The Director may assign some businesses to a Monthly reporting frequency. Tax forms are due on the last day of the month following each reporting period and must be filed even if no tax is due. All tax forms filed after the due date are subject to late fees.

**IF YOU PURCHASED THIS BUSINESS** - Indicate former owner's forwarding address and phone number if known. Indicate the former owner's customer number with the City of Seattle. Successors may be liable for back taxes on the business. If this is a new legal entity for you, provide your original customer number.

**SIGNATURE REQUIRED** - Please sign the application. Also print the name and title of the signer. Provide the date the application was signed.

**FEES DUE** - Depending on the date the business opened in Seattle, the fee will be \$80.00 or \$40.00 for one location (defined as the "main" location). Indicate how many branch locations are being licensed and multiply that number times \$10.00. Enter the total amount due for additional locations (if any) and then the total due for the application. Make your check payable to the City of Seattle. Include any past license fees if the business was open prior to the current year.

**REGULATORY LICENSES OR ADDITIONAL ENDORSEMENTS** - If you are just starting your business and are not certain what business activities you will be conducting, you may apply for additional endorsements at a later date. It is the owner's responsibility to apply for and maintain all required licenses. Failure to be properly licensed may result in substantial penalties. If you will be performing as an adult entertainer or managing an adult entertainment premise you must appear in person at the Revenue and Consumer Affairs Office, Suite 4250, of the Key Tower Building at 700 5th Avenue, Seattle, for a photo identification and a criminal background check.

Note: If you need a for-hire drivers license, please contact King County Licensing at (206) 296-2710. Taxicab association offices and taxicab owners should apply for licenses at the Consumer Affairs Unit: 805 S. Dearborn Street, Seattle, WA 98134. Phone: (206) 386-1298. A criminal background check is required.

**You should contact Revenue and Consumer Affairs regarding additional licensing requirements if you will be doing any of the following:**

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| operating a Trade Show;                              | operating a utility, telephone network, pager services, or cable television franchise; |
| owning/operating a taxicab or taxicab association;   | charging admission for any event;  |
| installing and/or maintaining burglar alarm systems; | operating any type of gambling activity;   |
| operating a teen dance hall;                         | operating a public parking garage;   |
| operating a horse-drawn carriage;                    | operating a tattoo shop;   |
| operating as a panoram device location;              | owning/operating tow trucks;   |
| operating as a residential seller (door to door);    | selling any type of used goods;  |
| functioning as a weighmaster and/or weigher;         | operating a mobile home park;  |
| operating an adult entertainment premise;            | or operating a public bathhouse.   |
| owning/operating amusement devices;                  |  |

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### Request for Additional Information

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**Note: The Seattle Municipal Code is located on the internet: <http://clerk.ci.seattle.wa.us/-public/>**

**If you would like to receive additional information from the Seattle Municipal Code concerning the following, you may return this section to the address at the top of the instruction sheet. Please provide the name and address where the information should be mailed:**

Please mail information on the following License Endorsements that are required in addition to the City Business License:

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| <input type="checkbox"/> Adult Entertainment Premise..... (SMC 6.270) Exp. Dec 31 | <input type="checkbox"/> Public Garage/Parking Lots..... (SMC 6.48) Exp. Mar 31 |
| <input type="checkbox"/> Adult Entertainer..... (SMC 6.270) Exp. Dec 31           | <input type="checkbox"/> Residential Seller..... (SMC 6.260) Exp. May 31        |
| <input type="checkbox"/> Adult Entertainer Manager..... (SMC 6.270) Exp. Dec 31   | <input type="checkbox"/> Tatoo Shop..... (SMC 6.102) Exp. Feb 28                |
| <input type="checkbox"/> Amusement Devices..... (SMC 6.270) Exp. Nov 30           | <input type="checkbox"/> Taxicabs..... (SMC 6.310) Exp. Aug 31                  |
| <input type="checkbox"/> Burglar Alarm Dealer..... (SMC 6.08) Exp. Dec 31         | <input type="checkbox"/> Taxicab Association..... (SMC 6.310) Exp. Dec 31       |
| <input type="checkbox"/> Dance Hall, Teen..... (SMC 6.294) Exp. Sept 30           | <input type="checkbox"/> Tow Trucks..... (SMC 6.214) Exp. Aug 31                |
| <input type="checkbox"/> Horse-drawn Carriages..... (SMC 6.315) Exp. Mar 31       | <input type="checkbox"/> Used Goods..... (SMC 6.288) Exp. Mar 31                |
| <input type="checkbox"/> Mobile Home Park..... (SMC 22.904) Exp. Jul 31           | <input type="checkbox"/> Weighmaster..... (SMC 7.04.565) Exp. Apr 30            |
| <input type="checkbox"/> Panoram Location/Device..... (SMC 5.42) Exp. Dec 31      | <input type="checkbox"/> Trade Show License..... (SMC 6.20) Daily               |
| <input type="checkbox"/> Public Bathhouse..... (SMC 6.36) Exp. Dec 31             |   |

Please mail the appropriate section of the SMC covering the City of Seattle business taxes for:

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| <input type="checkbox"/> Gambling Tax (SMC 5.52)           | <input type="checkbox"/> Business License Tax (SMC 5.45)      |
| <input type="checkbox"/> Admission Tax (SMC 5.40)          | <input type="checkbox"/> Definitions (SMC 5.30)               |
| <input type="checkbox"/> Occupation Utility Tax (SMC 5.48) | <input type="checkbox"/> Administrative Provisions (SMC 5.55) |