

Business Entity: Company ABC, LLC

Business Activity: Retail

Location(s): Seattle, WA

ADDITIONAL SERVICES

License Filing

We help you secure and maintain all required business licenses, permits, and tax registrations.

Whether your business operates as a multi-state operation or in a single location, our professionals guide you through the entire licensing process by:

- obtaining and preparing the most up-to-date application forms
- providing you with detailed instructions regarding any required supporting documentation and/or signature
- assemble the completed application and file with the appropriate licensing agency
- follow up with the licensing agency to achieve fast results

License Compliance

We manage your entire licensing portfolio.

Multi-state operations are faced with managing numerous licenses with varying renewal dates and fees. We will maintain your license information, supporting documents, and renewal dates in our secure, web-based portal. As a client, you can:

- log in and view all licenses that your business currently holds
- receive automatic renewal, annual report, and license status change notifications via email
- view all renewal dates and state fees for budgeting and forecasting
- access all relevant corporate documents and filed applications

License Verification

We verify that all your existing business licenses are valid.

We help your business avoid unnecessary fines or penalties by:

- verifying whether your current licenses are in good standing and providing all relevant license information
- providing the necessary forms and instructions to apply for or reinstate any licenses that are not in good standing

License Assessment

We research all requirements, verify existing licenses, and identify gaps.

Are you sure that your business is fully compliant with all federal, state, and local licensing requirements?

We will give you peace of mind by:

- determining all the licenses and permits your business needs at the federal, state, county and municipal level
- obtaining confirmation of licenses status and renewal dates for licenses already held by your business
- identifying gaps in your license portfolio and providing the appropriate applications to quickly become compliant

Jurisdiction:	License:	Application:
Washington	Business License / Sales Tax	Business License Application
Washington	Unemployment Tax	Business License Application
Washington	Workers' Compensation Insurance	Business License Application
Washington	Paid Family Leave	Online Paid Family Leave Application
Seattle, Washington	Business License Tax Certificate	Business License Tax Certificate Application

WHAT'S NEXT?

For any of these licenses, we will prepare and file your application and follow up with the licensing agency until it is issued. To get started right away, complete the page at the end of this packet.

Jurisdiction:	Washington
License:	Business License / Sales Tax
Application:	Business License Application

Submit completed application, fee, and supporting documentation to:

State of Washington- Employment Security Department
Attn: Business Licensing Service
P.O. Box 9034
Olympia, WA 98507-9034

Or file application ONLINE by clicking <https://dor.wa.gov/open-business/apply-business-license>

Licensing Agency Phone Number: (360) 705-6741

Fee: \$90.00 plus 2.5% CC fee = \$92.25

Notes

Requirement Information

Any business making taxable sales or services must register for Sales Tax.

Note: Businesses making purchases for resale purposes may qualify for sales tax exemption. Please see the attached resale certificate information

Business must be registered with the Secretary of State prior to obtaining a business license account.

Any person or company doing business in the State of Washington must obtain this license.

Prerequisites

Register with SOS

UBI

FEIN

DBA (if applicable)

Jurisdiction:	Washington
License:	Unemployment Tax
Application:	Business License Application

Submit completed application, fee, and supporting documentation to:

State of Washington- Employment Security Department
Attn: Business Licensing Service
P.O. Box 9034
Olympia, WA 98507-9034
Or file application ONLINE by clicking <https://dor.wa.gov/open-business/apply-business-license>

Licensing Agency Phone Number: (360) 705-6741 Unemployment - (855) 829-9243, option 3

Fee: \$90.00 plus 2.5% CC fee = \$92.25

Notes

Requirement Information

Any business employing workers in the State of Washington must register for Unemployment Tax.

Prerequisites

Register with SOS

UBI

FEIN

DBA (if applicable)

Jurisdiction:	Washington
License:	Workers' Compensation Insurance
Application:	Business License Application

Submit completed application, fee, and supporting documentation to:

Washington State Department of Labor & Industries, Employer Services
P.O. Box 44140
Olympia, WA 98504
Or file application ONLINE by clicking <https://secure.dor.wa.gov/home/Login>

Licensing Agency Phone Number: (360) 902-4817

Fee: \$50.00 if opening or reopening a business

Notes

Requirement Information

Any business employing workers in the State of Washington must register for Workers' Compensation. DOR will process your application, and notify L&I to open a workers' compensation account. They will also notify the Employment Security Department (ESD) to open an unemployment insurance account. Within 2 weeks, you'll receive a letter from your new workers' comp account manager with a packet of information.

Prerequisites

Registration with the SOS

Jurisdiction:	Washington
License:	Paid Family Leave
Application:	Online Paid Family Leave Application

Submit completed application, fee, and supporting documentation to:

Employment Security Department
Or file application ONLINE by clicking <https://paidleave.wa.gov/login/>

Licensing Agency Phone Number: [\(833\) 717-2273](tel:8337172273)
[\(800\) 318-6022](tel:8003186022)

Fee: No Fee

Notes

Requirement Information

Employers of every size are required to collect premiums and submit reports to the state each quarter. You are also required to notify your employees about the program.

Attachments

Articles of Inc or Master Business Application

Prerequisites

Registration with the SOS
FEIN

Jurisdiction:	Seattle, Washington
License:	Business License Tax Certificate
Application:	Business License Tax Certificate Application

Submit completed application, fee, and supporting documentation to:

City of Seattle
License and Tax Administration
P.O. Box 34214
Seattle, WA 98124-4214
Or file application ONLINE by
clicking <https://www.seattle.gov/city-finance/business-taxes-and-licenses/business-licenses>

Licensing Agency Phone Number: (360) 705-6741

Fee: \$71.00

Notes

Requirement Information

License Required - (SMC 5.55) If your place of business, business office, workspace, or work location will be located within the city of Seattle you will need to obtain a Business License Tax Certificate (BLTC) with Seattle, unless specifically exempted. A Seattle BLTC may also be required 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 call on clients.

This license is required for remote employees.

Prerequisites

Register with SOS

DBA (if applicable)

FEIN

Washington Business License/UBI

State Contractor License (if applicable)

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



Seattle
Office of City Finance

License and Tax Administration

700 5th Avenue, Suite 4250
P.O. Box 34214
Seattle, Washington 98124-4214
(206) 684-8484 fax (206) 684-5170

www.seattle.gov/licenses email address: tax@seattle.gov

FOR OFFICE USE ONLY	
CUSTOMER Number	_____
OBL NR _____	AMT _____
OBL NR _____	AMT _____
OBL NR _____	AMT _____

2025 Application for Business License Tax Certificate

The license is for the calendar year, January through December. The Seattle business license tax certificate expires December 31.

For a business that opens July 1 or thereafter a half-year fee will be charged.

A reopened account will be deemed a reinstatement ONLY if it has been closed for at least 12 months.

PLEASE PRINT OR TYPE - COMPLETE BOTH SIDES OF THE APPLICATION

Effective 2019: Any person or business whose annual value of products, gross proceeds of sales, or gross income of the business in the city is equal to or less than \$2,000 and who does not maintain a place of business within the city shall be exempt from the general business license requirement. The exemption does not apply to regulatory license requirements or activities that require a specialized permit.

State of Washington UBI # _____ *UBI is required for all businesses except Sole Proprietorships
 UBI (9 digits) - Business ID (3 digits) - Location ID (4 digits)

State of Washington Contractor # _____ NAICS Code _____ (office use only)

Email Contact _____ Website Address _____

ALL SECTIONS BELOW AND ON THE REVERSE SIDE OF THIS FORM ARE REQUIRED

Has your business previously registered with Seattle? YES NO

TYPE OF BUSINESS (Check ONE) Sole Proprietor Corporation Partnership LLC Other _____

Is the business a non-profit organization? Yes No (Non-profit organizations are required to be licensed and file tax returns as all other businesses.)

LEGAL NAME OF BUSINESS ENTITY _____
 (If a sole proprietorship, please list your legal name, last name first, and include any middle initial.)

TRADE NAME or dba (doing business as) _____

WHAT IS THE **STARTING DATE OF BUSINESS IN SEATTLE?** Month _____ Day _____ Year _____

If the business was operating in Seattle before the current year, prior years' license fees, taxes, penalties and interest may be due.

Zoning Limitations - obtaining this certificate does not authorize the holder to conduct business in violation of any zoning ordinance.
 The location of your business should be indicated below. You must list a physical address (a post office box or mail drop is not considered a physical address).

PHYSICAL BUSINESS LOCATION: _____
 Address City State Zip

IS THIS LOCATION BEING ADDED AS A BRANCH ONLY TO AN EXISTING LICENSE? Yes No

Mailing address for LICENSE & RENEWAL: _____
 SAME AS ABOVE Address City State Zip

Mailing address for TAX FORMS: _____
 SAME AS ABOVE Address City State Zip

BUSINESS PHONE: _____ CELLULAR PHONE _____ FAX _____

LIST OTHER BUSINESS LOCATIONS IN SEATTLE - Each BRANCH LICENSE FEE is \$10.00 per year (attach a separate sheet, if needed).

TRADE NAME	ADDRESS	SEATTLE ZIP CODE	TELEPHONE	"Separate" tax reporting status?
_____	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	_____	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No

PLEASE CONTINUE ON THE BACK SIDE OF THE APPLICATION - ALL INFORMATION AND A SIGNATURE IS REQUIRED TO PROCESS

CITY OF SEATTLE APPLICATION FOR BUSINESS LICENSE TAX CERTIFICATE - Page 2

NATURE OF BUSINESS: Check all that apply and provide detail below. This information should be as detailed as possible. Short-Term Rental
 Manufacturing-Extracting Printing & Publishing Tour Operator Wholesale Retail Service Transportation
 Gambling Activity Utility Services Charging Admission for Events/Shows Distributing Sweetened Beverage Syrups/Concentrates Other

DOES YOUR BUSINESS OWN OR OPERATE PRICE SCANNING EQUIPMENT? YES NO

DESCRIBE IN DETAIL THE PRINCIPAL PRODUCT(S) OR SERVICE(S) RENDERED: _____

NOTE: Additional licenses or endorsements may be required depending on the business activity - please see instruction sheet under regulatory licenses.

NAME(S) OF SOLE PROPRIETOR, PARTNERS, CORPORATE OFFICERS, AND RESIDENT AGENTS: List true name(s), residence address, telephone number and date of birth of the sole proprietor or all partners or corporate officers/directors and their titles (attach a separate sheet, if needed).

NAME AND TITLE	RESIDENCE ADDRESS	CITY, STATE, ZIP	TELEPHONE	DATE OF BIRTH

TAX REPORTING STATUS - Seattle BUSINESS LICENSE TAX FORMS must be filed by every business, EVEN IF NO TAX IS DUE.

Businesses are required to file either Quarterly or Annually.
 New business applications will automatically be assigned Annual filing for the first year licensed.
 After the first year in business, the Department may change the filing frequency to Quarterly if revenues reported meet our criteria.
 A business will be notified of any filing frequency changes prior to any/all scheduled due dates.

I understand the tax filing requirements associated with this business license tax certificate.

IF YOU PURCHASED THIS BUSINESS, DID YOU TAKE OVER THE ENTIRE BUSINESS ONLY A PORTION

FORMER OWNER'S NAME	CURRENT ADDRESS	CITY, STATE, ZIP	TELEPHONE	CUSTOMER NUMBER

A SIGNATURE IS REQUIRED IN ORDER TO PROCESS THE APPLICATION

As applicant, I _____, certify or declare under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct. All information given is subject to verification with State of Washington, Department of Revenue.

SIGNATURE _____ DATE _____

PLEASE PRINT your NAME _____ TITLE _____

<p>The 2025 license application fee is \$71.00 If the starting date is prior to 2025, please see our website for prior year fee information or contact us. If the start date is July 1 or later, pay only half of the first year's fee.</p> <p>Branch Locations are an additional \$10 per location.</p> <p>Compute total fees due. Make check payable to City of Seattle and mail with application.</p> <p>Licenses are renewed each year by December 31st. Renewal fees are based on the latest year tax filings. Renewal fees are no longer based on estimated revenue forecasts for the upcoming year.</p> <p>For complete information about license fees, please see our website.</p> <p>TOTAL DUE \$ _____</p>	<p style="text-align: center; margin-top: 0;">FOR OFFICE USE ONLY</p> <p>Processed by _____</p> <p>Tax Forms Mailed _____</p> <p>Enforcement _____</p> <p>License # Issued _____</p>
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INFORMATION and INSTRUCTIONS FOR BUSINESS LICENSE TAX CERTIFICATE APPLICATION

License Required - (SMC 5.55) If your place of business, business office, workspace, or work location will be located within the city of Seattle you will need to obtain a Business License Tax Certificate (BLTC) with Seattle, unless specifically exempted. A Seattle BLTC may also be required 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 call on clients. Effective 2026 a Seattle BLTC is not required if you do not maintain a location in Seattle and will gross less than \$4,000 per year from activities within the City.

The default cost for a new BLTC is the lowest-tier fee for that year, or half as much if the starting date of business is July 1 or later. Fee information is available at www.seattle.gov/licenses. The BLTC expires on December 31 of the year purchased. The license must be renewed annually. **Nonpayment of a renewal does not close the business license account.** Written notice of closing or sale of the business is required to close the account. Final tax returns will need to be filed.

Requirement to File Tax Returns - (per SMC 5.55.040D) All businesses are required to file business license tax returns (commonly referred to as the B&O tax) with the City of Seattle on an Annual or Quarterly basis. A business filing annually that falls below the taxable threshold for the calendar year (January through December) will not owe tax. However, the annual return must list the actual revenue figures and 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 taxable revenue exceeding the annual taxable threshold are subject to tax on the entire amount. **Quarterly or Annual returns must be filed even when no tax is owed.** Returns not received on or before the due date will be subject to late charges pursuant to SMC 5.55.110.

Zoning Limitations - A business license tax certificate does not authorize the holder to conduct business in violation of any zoning ordinance. Call the Department of Construction and Inspections 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), and/or a Contractor Number, please enter these in the spaces provided. **None of these items are required on the application if they are not available or not applicable.** Website and email contact information should be provided if available. The North American Industry Classification System Code (NAICS) 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 "Yes" to indicate such.

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 Secretary of State (not the shareholder's names)

Partnership – list the partners' last names only

LLC/LLP (Limited Liability) – list the name as filed with the Secretary of State (not the owners' names)

TRADE NAME - The name you are doing business as (DBA) 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 is due or no revenue was generated.

PHYSICAL BUSINESS LOCATION AND MAILING ADDRESSES - Notices, correspondence, 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 if 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 any other locations in the city of Seattle you are applying for. A \$10.00 branch fee is required for each additional location. If you would like the branch location(s) to file a separate tax return, check the "yes" box.

NATURE OF BUSINESS - Be very specific; just indicating "service" or "retail" alone is not acceptable. Explain 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, conducting any gambling activity, distribution of sweetened beverage syrups/concentrates, or short-term rental you will be required to complete additional registration paperwork.**

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

TAX REPORTING STATUS – New license accounts will be assigned Annual reporting frequency by default. Please read the information on the application regarding tax reporting then check the box to indicate that you are aware of the tax reporting requirement. More information about our taxes can be found at www.seattle.gov/city-finance/business-taxes-and-licenses/business-taxes

IF YOU PURCHASED THIS BUSINESS - Indicate former owner's forwarding address, phone number, and City of Seattle customer number if known. Successors may be liable for back taxes on the business. If applying due to a change of legal entity, please provide your prior customer number where requested.

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

TOTAL DUE - See www.seattle.gov/licenses for fee information. The default application fee is the lowest tier for the year in which you are applying. If the starting date of business is prior to the current year add the applicable fees for each year also at the lowest tier. Any prior year fees may increase (or be "trued up") after your tax forms for those years are filed. If there are additional branch locations, add \$10 per location per year. If the starting date of business is/was July 1 or later, pay only half of the first year's fee. Remit payment via check or money order with your mailed application.

REGULATORY LICENSES OR ADDITIONAL ENDORSEMENTS - It is the owner's responsibility to apply for and maintain all required licenses and endorsements. Failure to be properly licensed could result in substantial penalties. Please visit www.seattle.gov/business-regulations for more information. If you are uncertain if Regulatory Licensing is required for your business, call (206) 386-1267 or email consumerprotection@seattle.gov.

If you will be performing as an adult entertainer or managing an adult entertainment premise you must apply for and renew your license in-person. Please contact Consumer Protection for more information: (206) 386-1267.

If you need a for-hire driver's license for taxi or TNC, please contact King County Licensing at (206) 296-2710. For taxicab and limousine owners, or taxicab associations please call (206) 386-1298 for information about applying. A criminal background check is required.

Please contact our office if your business will be involved in any of the following activities:

- operating a trade show
- owning/operating a taxicab or taxicab association
- installing and/or maintaining burglar alarm systems
- operating an all-ages dance hall
- operating or owning a horse-drawn carriage
- operating as a panoram device location
- operating a bed & breakfast or providing short-term rentals
- operating an adult entertainment premise
- selling or processing cannabis or cannabis products
- collecting/processing recycled goods
- use of electronic price scanning equipment
- operating a utility, telephone network, pager services, or cable television franchise
- charging admission/cover for an event
- operating any type of gambling activity
- operating a public parking garage or charging for parking
- selling any type of used goods
- operating as a residential seller (door-to-door)
- operating a mobile home park
- monitoring alarm systems
- distribution of sweetened beverage syrups and/or concentrates
- operating a towing company
- operating a transportation network company

Regulatory Licenses and Other Seattle Taxes

Regulatory License	Code Section	Expires On	Regulatory License	Code Section	Expires On
Adult Entertainer	SMC 6.270	Dec 31	Public Garage/Parking Lots	SMC 6.48	Mar 31
Adult Entertainer Mgr.	SMC 6.270	Dec 31	Recycling Collectors & Processors	SMC 6.250	Mar 31
Adult Entertainment Premise	SMC 6.270	Dec 31	Residential Sellers	SMC 6.260	May 31
Alarm System Monitoring	SMC 6.10	Dec 31	Limousines	SMC 6.320	Dec 31
All-Ages Dance Hall	SMC 6.294	Sep 30	Short-Term Rentals	SMC 6.600	Varies
Burglar Alarm Dealer	SMC 6.08	Dec 31	Taxicabs	SMC 6.310	Jun 30
Horse-Drawn Carriages	SMC 6.315	Mar 31	Taxicab Associations	SMC 6.310	Dec 31
Cannabis Sales/Processors	SMC 6.500	Jun 30	Towing Company	SMC 6.214	Dec 31
Mobile Home Park	SMC 22.904	Jul 31	Transportation Network Companies (TNC's)	SMC 6.310	Aug 31
Panoram Location/Device	SMC 6.42	Dec 31	Trade Shows	SMC 6.20	Varies
			Used Goods Dealer	SMC 6.288	Mar 31

Tax Type	Code Section	File Frequency	Tax Type	Code Section	File Freq.
Admission Tax	SMC 5.40	M or Per event	Gambling Tax – Non-Profit activities	SMC 5.52	Q or A
Business License Tax (B&O)	SMC 5.45	Q or A	Gambling Tax – Punchboard/Pull tabs	SMC 5.52	M (only)
Commercial Parking Tax	SMC 5.35	M, Q, or A	Occupation Utility Tax	SMC 5.48	M, Q, or A
Firearms & Ammunition Tax	SMC 5.50	Q or A	Sweetened Beverage Tax	SMC 5.53	Same as B&O
Payroll Expense Tax	SMC 5.38	Q (only)	Transportation Network Company	SMC 5.39	Q or A
Social Housing Tax	SMC 5.37	Q (only)			

For more information visit www.seattle.gov/city-finance/business-taxes-and-licenses or email your requests to tax@seattle.gov.

Please select the licenses you would like us to file. Return via fax or email, and we will:

- ✓ Prepare the application forms for each of the required licenses
- ✓ Contact you regarding necessary information, documentation, and/or signatures
- ✓ File application, fee and supporting documentation with the appropriate licensing agency
- ✓ Follow up with the licensing agency to achieve fast results
- ✓ Confirm that the license has been issued

License Name	Service Fee	Order
Business License / Sales Tax	\$249 per registration	
Unemployment Tax	\$249	
Workers' Compensation Insurance	\$249	
Paid Family Leave	\$249	
Business License Tax Certificate	\$249	

Service Agreement Acceptance

_____ has reviewed the above services and pricing, including any special offers made. I accept this Service Agreement on behalf of _____ and direct you to begin with the License Filings as soon as possible. If, for any reason, this agreement is canceled, services rendered in relation to this Service Agreement will be billed at cost for work done to date.

Sign: _____ Date: _____