

 **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

[www.seattle.gov/licenses](http://www.seattle.gov/licenses) email address: [tax@seattle.gov](mailto:tax@seattle.gov)

FOR OFFICE USE ONLY

CUSTOMER Number \_\_\_\_\_

OBL NR \_\_\_\_\_ AMT \_\_\_\_\_

OBL NR \_\_\_\_\_ AMT \_\_\_\_\_

OBL NR \_\_\_\_\_ AMT \_\_\_\_\_

## 2026 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 2026: 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 \$4,000 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: \_\_\_\_\_ Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Mailing address for TAX FORMS: \_\_\_\_\_ 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?

Yes  No

Yes  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 \_\_\_\_\_

### The 2026 license application fee is \$73

If the starting date is prior to 2026, 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.

Branch Locations are an additional \$10 per location.

Compute total fees due. Make check payable to City of Seattle and mail with application.

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.

For complete information about license fees, please see our website.

**TOTAL DUE** ..... \$ \_\_\_\_\_

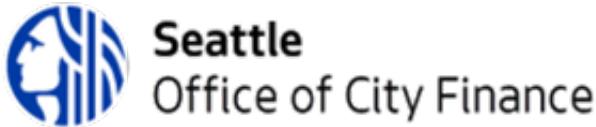
### FOR OFFICE USE ONLY

Processed by \_\_\_\_\_

Tax Forms Mailed \_\_\_\_\_

Enforcement \_\_\_\_\_

License # Issued \_\_\_\_\_



## 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](http://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) 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.** 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/taxes](http://www.seattle.gov/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](http://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](http://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](mailto: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 tradeshow
- 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
- selling firearms or ammo

## 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 activites | 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                  | SMC 5.48     | M, Q, or A  |
| Firearms & Ammunition Tax  | SMC 5.50     | Q or A         | Sweetened Beverage                  | 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                      | SMC 5.37     | Q or A      |