

Instructions on How to Amend a City of Seattle Business License Tax Return

One of the most common questions from business owners and tax preparers concerns how to correct previously reported business and occupation tax information submitted to the City of Seattle. This information applies to most types of corrections, including:

- Under/over reported revenue.
- Revenue reported on the tax form under an incorrect classification (i.e., Retail, Service).
- A deduction listed is a different amount/classification than deduction itemized.
- A deduction that was not itemized on the original return and not allowed until amended.
- A deduction larger than the gross revenue reported.
- A deduction listed as “other” on the original return with no explanation of the type.
- Entered a negative gross amount.

How to correct or “AMEND” your return – 2 Options:

Option #1

- a. Make a copy of the return as originally filed.
- b. Make the appropriate corrections on the return in red ink or any BOLD color.
- c. Cross out (with a simple line through) any erroneous figures, again in red or bold ink.
- d. If necessary, highlight corrections so they are easily seen.
- e. Write “AMENDED” on the top portion of the tax return.
- f. Include a letter or note with your amended return, explaining the reason for any changes, especially if the original return over reported revenue *.
- g. Send the letter and your amended return(s) to the address listed below:

Attn: Tami Green
City of Seattle – Amended Returns
700 5th Avenue
P.O. Box 34214
Seattle WA 98124-4214

Option #2

Email your amended information to Tami.Green@Seattle.gov

This email needs to contain your customer number, the applicable tax period, and a specific explanation to support each amendment.

If your amended return results in an underpayment of tax due, follow the instructions outlined in option #1. **Please do not send an email if the amended return requires a payment for additional amounts due.**

*Requests for refund must be submitted in writing and requested for periods where taxes accrued and paid no more than four (4) years prior to the beginning of the calendar year in which the request is being made. Refunds may take approximately 6-10 weeks to process. You may be contacted for additional information concerning overpayments.