



**2009 Two-Tiered Seattle  
Business License**

The City of Seattle implemented a two-tier business license fee effective January 1, 2005. The license fee is \$45 for a business that estimates \$20,000 or less in worldwide annual gross income and/or value of products. If this threshold applies to your business, be sure to check the appropriate box on the renewal and pay the reduced fee.

For all other businesses, the 2009 business license fee is \$90 for one main location and \$10 for each additional branch location. All renewals mailed out list the \$90 amount due.

If a business pays the \$45 license fee, and then subsequently exceeds the \$20,000 threshold during the year, the business will be required to pay the additional \$45 due for the standard license. There is a box on the license renewal form for you to report this additional fee. Payment should be remitted along with the next year’s license renewal fee.

The 2008 City of Seattle business license expires Wednesday, December 31, 2008. You should renew your business license before this expiration date.

Late fees will be charged for any business license renewal paid after January 31, 2009. The late fee schedule is listed on the reverse side of the renewal form. If the applicable late penalty fee is not paid, the 2009 license will not be printed.

**On-Line Filing & Renewal Update**

The Seattle Electronic Filing (SELF) system SELF provides on-line access for businesses to renew business licenses, file taxes, and make tax payments electronically. Businesses can also use SELF to file a tax return electronically and print a mail-in voucher for paying the tax by check. SELF is also an easy way for a business to update its business information with City, including changes of address, phone numbers, UBI number, or trade name (DBA).

The SELF web address is:  
<https://dea.seattle.gov/self/>

You may also use the link on the  
City of Seattle web site:

<https://www.seattle.gov/rca/>

**Online business license renewals.**

Electronic payments for business license renewals may be made using a credit card (MasterCard or VISA), or a one-time e-check, also known as an “Automatic Clearing House” (ACH) payment.

Businesses that are unable to renew on-line must submit the renewal form with your check. If you have address or other changes to basic information, please use SELF to make the changes on-line prior to mailing the renewal. Otherwise, you must indicate these business information changes clearly on the renewal form. Address changes should clearly indicate whether the change is for the physical business location, the mailing address, or both.

If you moved your business to a new physical location outside the Seattle city limits but continue to do business with customers located in Seattle, you must maintain a Seattle business license. You must also continue to file tax returns.

**Non-payment of the 2009 renewal fee does *not* close your business license account.**

If you have closed, discontinued, or sold your business, you must notify the City of Seattle and include the effective date of the change. The business license and tax account remains open until RCA receives written notice of a change in the status. You cannot close your license account through the SELF system. If you are no longer in business and not renewing for 2009, please submit the renewal form by mail, fax, or send an email providing reasons with applicable effective dates. Include your Seattle business license customer number, a daytime phone number, and a contact person if we have any questions.

If your business changed legal entity type during 2008 or will be changing its legal entity type in 2009, a **new** license application is or will be required. For example, if the business operated as a sole proprietorship in 2008 and incorporated in 2009, a new application must be submitted and the former account will be closed. Request a license application by phone, fax, or e-mail, or print the form from our web site:

<http://www.seattle.gov/rca/taxes/Taxforms.htm>

# THE CITY OF SEATTLE – REVENUE and CONSUMER AFFAIRS

## **Filing of the Seattle Business License Tax Return is REQUIRED**

The City of Seattle Fourth Quarter 2008 and Annual 2008 business license tax returns will be mailed to businesses in late December. The returns and payment are due by January 31, 2009.

Businesses must report gross revenue from business activities conducted in or generated from Seattle, as required by the Seattle Municipal Code. Businesses may then claim allowable deductions to determine the taxable revenue amount. If annual taxable revenue is \$80,000 or more, then tax is due on the full amount. No tax is due if taxable revenue is less than \$80,000 for the calendar year. Tax returns must be filed even if no tax is due.

Failure to submit quarterly or annual tax forms on or before the due date will result in late fees and interest being imposed on any tax due. Any subsequent payment received will be applied to the total amount due in the following order: interest, late penalty, and then tax due. If prior period delinquencies exist on the business account, the oldest tax periods will be credited with payment in the same order; interest, penalty and then tax due amounts. You will receive a notice of any remaining balance of \$5.00 or more. Additional interest will be due if not paid within 30 days of the notice.

## **Did your business have gross revenue less than \$80,000 in 2008?**

Businesses that filed quarterly tax returns and subsequently determine annual taxable gross income and/or value of products is less than \$80,000 may be due a refund of taxes paid. Submit the fourth quarter tax return with the taxable gross income for October, November and December. The form must be submitted by January 31, 2009. If you are due a refund, or are below the \$80,000 threshold for taxes and have paid any taxes for the year, submit the fourth quarter tax return and **BOLDLY** note that "Taxable gross income and/or value of products for 2008 is \$80,000 or less." You will still need to report your actual revenue for the 4<sup>th</sup> Quarter, but do not need to remit payment. You may also request a refund of any tax paid in prior quarters.

Businesses reporting revenue on a quarterly basis in 2008 that estimate their 2009 taxable revenue will be below \$80,000 may request annual tax filing frequency for 2009. The City will review the reported 2008 gross income and determine if the change in filing status is appropriate.

## **Contact Info and Mailing Address**

### **License renewals and tax payments -**

Use the P.O. Box address listed on forms and envelopes that are supplied.

### **General correspondence -**

Amended returns, refund requests, notices of closure, changes of address, or general questions on tax or license issues may be directed to the P.O. Box address or e-mail address listed below.

The P.O. Box address **MUST** be displayed on all correspondence. Mail sent without the P.O. Box will be rejected and may result in late penalties on tax filings or tax assessments.

**Revenue and Consumer Affairs  
P.O. Box 34214  
Seattle WA 98124-4214**

**Phone: (206) 684-8484 Fax: (206) 684-5170  
E-mail [rca.bizlictx@seattle.gov](mailto:rca.bizlictx@seattle.gov)  
[www.seattle.gov/rca](http://www.seattle.gov/rca)**