



23rd Avenue Business Stabilization Fund

Find out if your business is eligible

February 27, 2016

To whom it may concern;

The following packet contains information about eligibility requirements for 23rd Avenue Business Stabilization. As you review the materials, please keep in mind we are here to help throughout the application process. Please feel free to ask questions now, or at any time.

Within this packet, you will find the following:

- Eligibility requirements
- Eligibility map
- Eligibility (intake) Form

In addition to the above, we included some forms you may need to complete the application depending on your individual circumstance. We are happy to help you determine which forms you may need.

- Income Verification Form
- Example B&O tax filing with link to Business License website
- W9 form (for the business owner)
- W4 form (for the employees)
- OED Website link for more information
- Use of funds template
- Frequently Asked Questions

Thank you,

Mikel Davila, Business Districts Advocate, City of Seattle Office of Economic Development

206.386.9748

mikel.davila@seattle.gov

23rd Avenue Business Stabilization Fund

Application and Benefits Process

The “23rd Avenue Business Stabilization Fund” was established to support micro-businesses impacted by the current construction project. The fund will be supported through a one-time combination of federal Community Development Block Grants and fees generated from the City’s New Markets Tax Credit program.

There are three steps to receive your benefits from the 23rd Avenue Business Stabilization Fund. The process is detailed below. Please visit www.seattle.gov/economicdevelopment/business-owners/financial-support/23rd-avenue-businesses for more information. Please visit the Frequently Asked Questions on our website, and for more information, contact **Mikel Davila, Business Districts Advocate**, mikel.davila@seattle.gov, (206) 386-9748.

Each of the three phases are defined in detail below, starting with determining eligibility and understanding benefits.



Determining Eligibility and Understanding Available Benefits

Benefits and eligibility requirements are stated below. If the business is eligible for one or both benefits, they can proceed to Phase 1-Submit Application.

Summary of Benefits

<p>Deferrals</p> <p>You can receive deferrals on:</p> <ul style="list-style-type: none"> • Seattle’s Business Licensing Taxes and payments • Seattle City Light expenses • Seattle Public Utilities expenses, and • Setup a payment plan with Puget Sound Energy 	<p>Direct Financial Assistance</p> <p>You can receive direct financial assistance up to \$25,000 for the following:</p> <ul style="list-style-type: none"> • Any past or current due expenses e.g. utility bills, lease payments, inventory costs, and; • Lost revenue during the course of construction • Investments in your businesses to maintain growth <p>More information detailed in Phase 2-Receiving Eligible Benefits (below)</p>
<p>Summary of Eligibility</p> <p>Answer “Yes” to all the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> My business is located within the geographic boundaries of East John Street, South King Street, 21st Avenue, and 25th Ave, and; <input type="checkbox"/> As of June 8, 2015, my business was already established, as evidenced by a signed lease of other documentation, and; <input type="checkbox"/> As of February 23, 2016, my business continues to be in operation 	<p>Answer “Yes” to all the following:</p> <ul style="list-style-type: none"> <input type="checkbox"/> My business is located within the geographic boundaries of East John Street to South King Street with business, access directly connected to 23rd Avenue, and; <input type="checkbox"/> As of June 8, 2015, my business was already established, as evidenced by a signed lease of other documentation, and; <input type="checkbox"/> As of February 23, 2016, my business continues to be in operation

	<ul style="list-style-type: none"> <input type="checkbox"/> My business is a microbusiness with five (5) or fewer employees (including owner(s)); and; <input type="checkbox"/> My business is a for-profit, independent, non-franchise, retail/service business that relies on walk-in or drive-in clientele as the predominant source of revenue, and; <input type="checkbox"/> My business can demonstrate that revenues have decreased since the start of construction, and; <p>Either:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The majority of my customers are in a customer service area where the total resident population is predominantly low or moderate income, or; <input type="checkbox"/> My household income is less than 80% of the area median income. For example, the median income for a household of four (4) is approximately \$65,000.
--	--



Phase 1: Submit Application

Businesses fill out the “23rd Avenue Business Stabilization Fund Intake Form” and include with the following required documentation and submit to the City of Seattle Office of Economic Development (OED). Please reach out to OED before you start on Phase 1-Submit Application.

- Download and complete the 23rd Ave Business Stabilization Fund Intake Form, online here <http://www.seattle.gov/Documents/Departments/economicDevelopment/20160229-23rd%20Ave%20Business%20Stabilization%20Packet-Feb.29.2016.pdf>

Include the following required documentation and submit to the City of Seattle Office of Economic Development (OED):

- 2014 and 2015 City of Seattle B&O tax reports (if you did not submit your taxes through the online system, you will need to produce a hard copy. This is needed to demonstrate that the business is current on their tax reporting and to show gross revenues reported. Contact the City of Seattle Business Licensing Department for your records. Online at <http://www.seattle.gov/licenses/get-a-business-license> or over phone at (206) 684-8484
- Financial statements – please provide 2014, 2015 and 2016, monthly profit and loss statements.
 - If financial statements are not available, please provide the 2014 and 2015 Federal Businesses Income Taxes, and include the profit and loss statements.
- Lease Agreement or other documentation showing that the business was open in its present location when construction began. This can be a signed lease agreement, a utility bill, or other similar documentation.
- Signed Income Verification Form
- Use of Funds Template
- Completed W-4 for all your employees (including the business owners)

- Completed W-9 for the business owner only

OED has individualized support to help you pull this documentation together. To sign up for an individual appointment for this specific need, please email Mikel Davila and indicate that you need help pulling together your financials.

Mikel Davila, Business District Advocate, Office of Economic Development

mikel.davila@seattle.gov

206.386.9748

Applications must be received no later than April 30, 2016 at 5:00 p.m. to Mikel Davila (contact information below). If you are interested in applying, please contact an OED representative as soon as possible.

Determine Eligibility and Understand Benefits

Phase 1-Submit Application

Phase 2-Receive Benefits

Phase 2: Receive Eligible Benefits

Deferrals

OED will connect the business owner with the following departments to receive the deferrals of interest:

Seattle City Light

Kelly Enright, Customer Care Director
(206) 684-3111
kelly.enright@seattle.gov

Seattle Public Utilities

Chris Courtney, Manager Account Services
(206) 684-5810
christopher.courtney@seattle.gov

Puget Sound Energy

Kris Pringle, Manager, Customer Care Center
(425) 424-6561
kristine.pringle@pse.com

Seattle Business Licensing

Jackie Mitchell
(206) 684-8494
Jackie.mitchell@seattle.gov

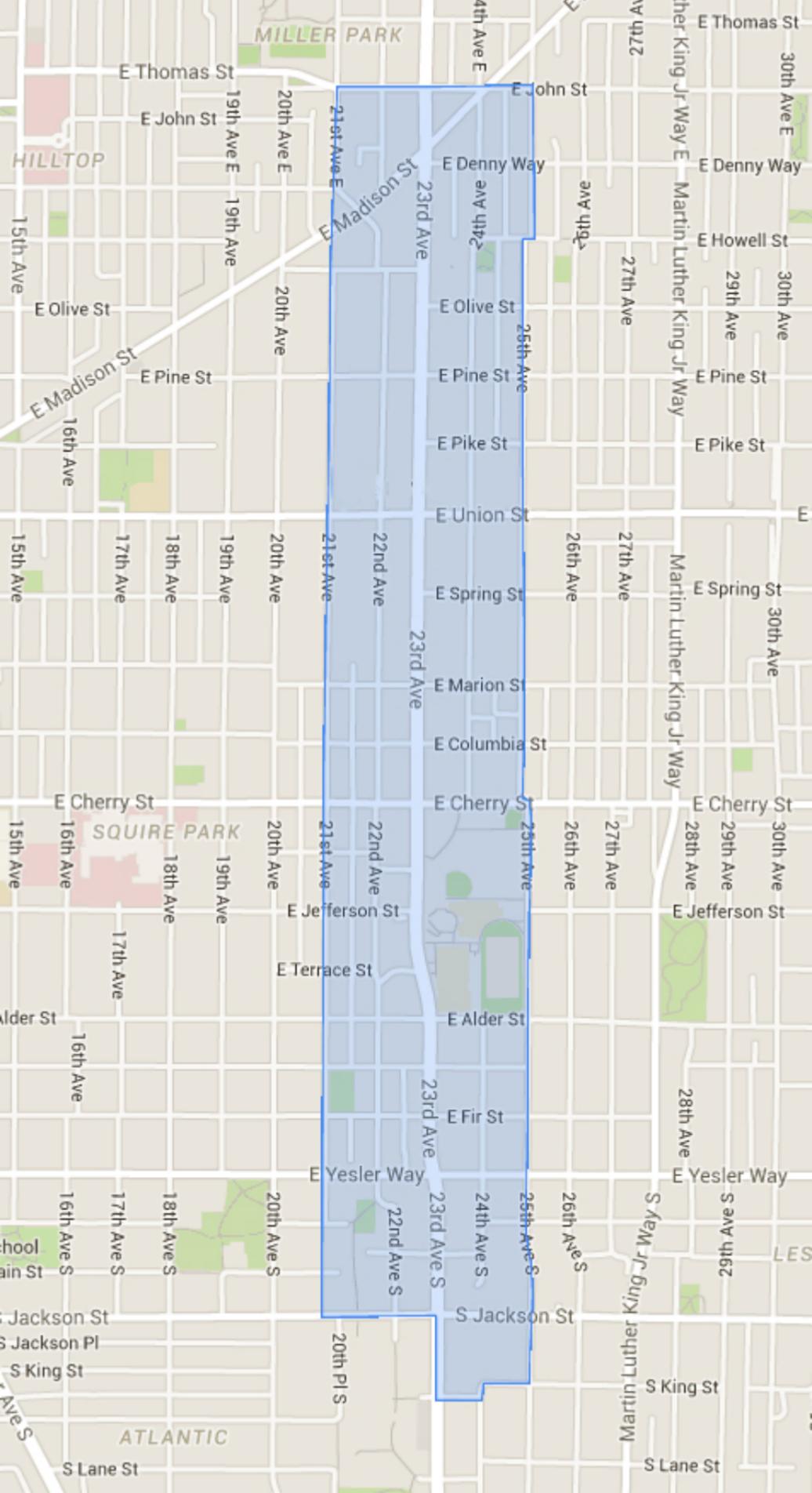
Direct Financial Assistance

OED will work with the business owner to complete the necessary paperwork in order to provide direct financial assistance. We will need the following:

- Signed and completed application, including additional documentation
- Detailed use of funds for working capital to cover:
 - Lost revenue during the course of construction, and;
 - Unpaid expenses e.g. utility bills, lease payments, inventory costs, and;
 - Investments in the business during the construction project.
- Signed Contract Agreement (OED will help execute)
- Registered DUNS Number (OED will help execute)

Once this is complete and OED has notified the business that their application is complete, it takes about 3-5 business days for a check to arrive via mail.

OED will provide free business consultation services to business owners prior to, or after they receive their financial assistance to help determine priority needs and think through future business growth opportunities.



MILLER PARK

E Thomas St

E John St

HILLTOP

15th Ave

E Olive St

E Pine St

16th Ave

15th Ave

17th Ave

18th Ave

19th Ave

20th Ave

21st Ave

22nd Ave

23rd Ave

26th Ave

27th Ave

E Cherry St

15th Ave

16th Ave

17th Ave

18th Ave

19th Ave

20th Ave

21st Ave

22nd Ave

23rd Ave

25th Ave

26th Ave

27th Ave

Alder St

16th Ave

17th Ave

18th Ave

19th Ave

20th Ave

21st Ave

22nd Ave

23rd Ave

E Alder St

E Fir St

S Jackson St

S Jackson Pl

S King St

S Lane St

ATLANTIC

Ave S

S Lane St

20th Pl S

22nd Ave S

23rd Ave S

24th Ave S

25th Ave S

26th Ave S

28th Ave

Martin Luther King Jr Way

S ave 462

S King St

S Lane St

28th Ave

E Jefferson St

E Yesler Way

28th Ave

E Yesler Way

E Cherry St

E Spring St

E Pine St

29th Ave

E Pine St

E Pike St

E Union St

E Spring St

E Columbia St

E Cherry St

E Marion St

E Olive St

E Denny Way

E John St

E Thomas St

30th Ave

30th Ave

30th Ave

27th Ave

25th Ave

23rd Ave

21st Ave

19th Ave

17th Ave

15th Ave

13th Ave

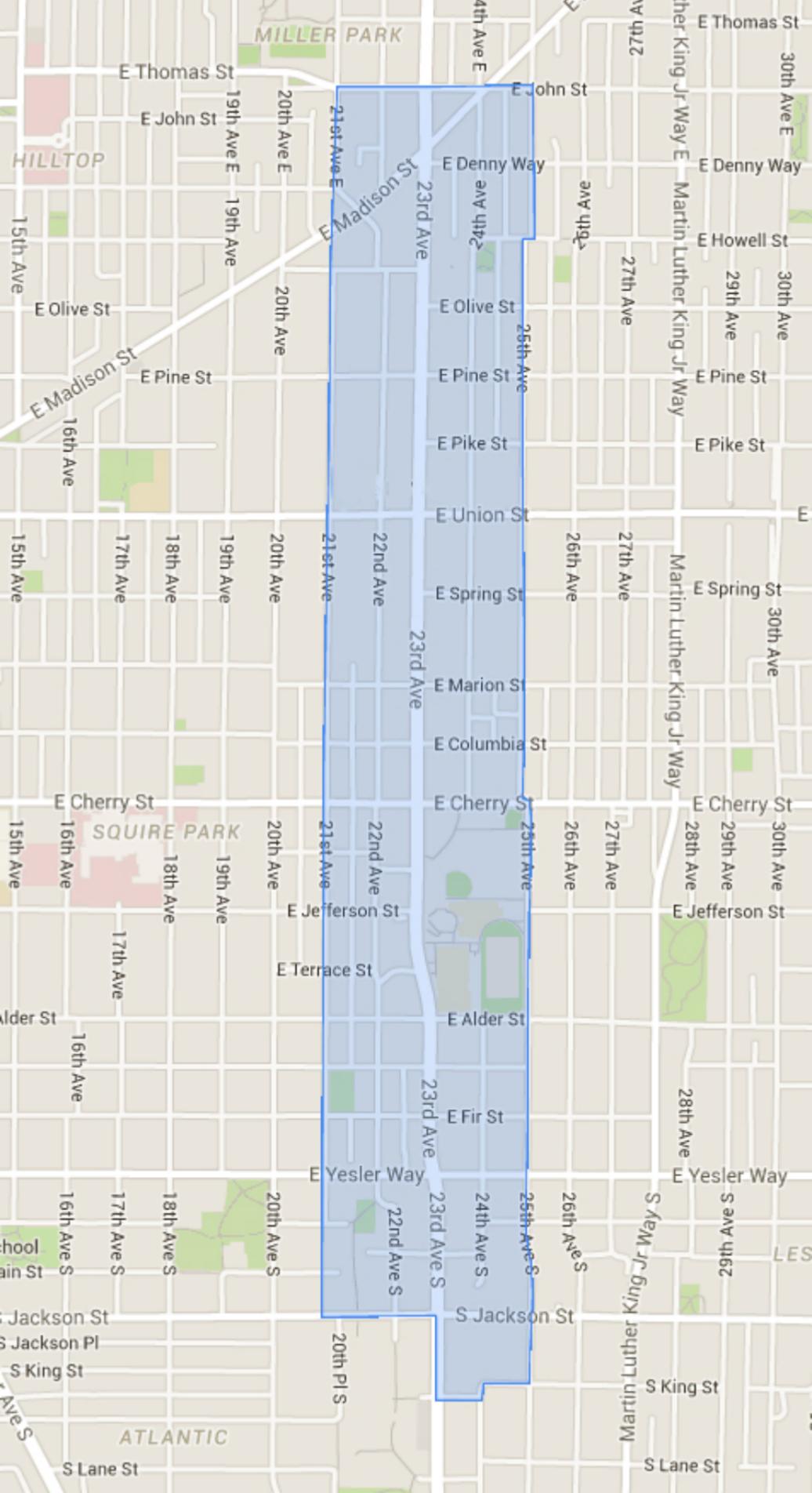
11th Ave

9th Ave

7th Ave

5th Ave

3rd Ave





**23rd Avenue Business Stabilization Fund
Intake Form**

Business Name and Name of Owner(s):

Business Address and Primary Contact Information:

Date when Business Established:

1. Is the business located within the geographic area bounded by East John Street (north), South King Street (south), 21st Avenue (west), and 25th Avenue (east)? Yes No
2. Is the business currently in operation? Yes No
3. Is the business interested in learning about eligibility for deferrals of City of Seattle taxes and utility payments? Yes No
4. Is the business interested in learning about payment plans with Puget Sound Energy? Yes No
5. Microbusiness: Does the business have five (5) or fewer employees (including the business owner)? Yes No

List the employees by name and title

Employee 1: _____; Title: _____
 Employee 2: _____; Title: _____
 Employee 3: _____; Title: _____
 Employee 4: _____; Title: _____
 Employee 5: _____; Title: _____

6. Is the business a for-profit, independent, non-franchise, retail/service business that relies on walk-in or drive-in clientele as the predominant source of revenue? Yes No
Describe the type of business: _____
7. Is the business located within the geographic area bounded by East John Street (north), South King Street (south), and having access to its premises connected directly to 23rd Avenue South in Seattle, Washington? Yes No
8. As of June 8, 2015, was the business already established as evidenced by a signed lease or other documentation approved by the City? Yes No

9. Have the business' gross revenues decreased since June 8, 2015? ___ Yes ___ No
10. Are most of the business' customers located within the geographic boundary of East John Street (north), South Jackson Street (south), 15th Avenue South (west), and Martin Luther King Jr. Way South (east)?
___ Yes ___ No
11. **[Alternate Eligibility Category]:** Does the business owner(s) have a household income below 80% area median income? For example, the median income for a household of four is approximately \$65,000.
___ Yes ___ No

If yes, the business owner(s) must complete the attached income verification form.

12. Use of Funds for Operating Expenses – how will the business use the requested stabilization funds? Eligible expenses include working capital / operating costs such as past due rent, inventory/vendors, insurance, payroll, and current operating expenses.
- Operating expenses: (specify type and estimated amount) _____

- Other uses: (specify type and estimate amount) _____

Prior to payment of funds, the business will submit supporting documentation for the types of operating expenses indicated above.

13. Is the business or business owner(s) prohibited from receiving federal funds? ___ Yes ___ No

City of Seattle staff will use the information provided in this form to determine the business' eligibility for direct financial assistance and/or deferral of utility and local taxes.

If you have any questions, please contact:

Mikel Davila
 Business District Advocate
 Office of Economic Development
 e: mikel.davila@seattle.gov
 p: 206.386.9748



23rd Avenue Business Stabilization Fund
Eligibility and Application Process

Business Owner Checklist

Please include the following in your final packet to submit to OED

- Business Intake Form
- W4
- W9
- 2014 and 2015 B&O tax filings
- Financial statements (June 2014 to date, month-to-month profit and loss)
- Income verification form (signed)
- Use of funds template
- Lease Agreement

INCOME VERIFICATION FORM

(For micro-enterprise eligibility, owner completes and signs form)

Owner Name:

	MI	
First Name		Last Name

Address: _____ Zip: _____

Phone No. () _____

Male Female Head of Household

Race/Ethnicity (check one)

White <input type="checkbox"/>	Amer Indian/Alaskan Native <input type="checkbox"/>	Other Multi Racial <input type="checkbox"/>
Black/African Amer <input type="checkbox"/>	Native Hawaiian/Other Pacific Is <input type="checkbox"/>	
Asian <input type="checkbox"/>	Amer Indian/Alaskan Native & White <input type="checkbox"/>	
Asian & White <input type="checkbox"/>	Black/Afri Amer & White <input type="checkbox"/>	
Hispanic/White <input type="checkbox"/>	Am.Ind/Alaska Native & Black/Afri Amer <input type="checkbox"/>	
Hispanic/Black <input type="checkbox"/>		

I certify that the total income of all members of my household is less than the number circled below:

Circle income box for household size below

Household Size	1	2	3	4	5	6	7	8
Very Low Income (30% median)	\$18,850	\$21,550	\$24,250	\$26,900	\$29,100	\$31,200	\$33,360	\$35,490
Low Income (50% median)	\$31,400	\$35,850	\$40,350	\$44,800	\$48,400	\$52,000	\$55,600	\$59,150
Moderate Income (80% median)	\$46,100	\$52,650	\$59,250	\$65,800	\$71,100	\$76,350	\$81,600	\$86,900

Certification and Agreement

This information will be used to ensure compliance with U.S. Department of Housing and Urban Development, Community Development Block Grant requirements. I understand this may be monitored and that I may be asked to provide personal and business income tax returns for documentation/verification of low- and moderate-income status. With my signature, I am certifying that the above information is correct, to the best of my knowledge.

Signature:_____ **Date:**_____

Instructions for the Quarterly and Annual Business License Tax Reporting Form

The City of Seattle offers online services that allow for applying and renewing business licenses and filing various taxes. In addition to filing current period tax returns, you can check your account for unfilled returns for prior periods, update addresses and phone numbers, as well as add or change trade names. You can apply for a new Business License, renew a business license, or add a branch to an existing license. To get started, go to <https://dea.seattle.gov/self/>. **Please note:** it will be much easier for businesses that have to report Square Footage Business Tax to use our online tax filing system.

If you choose not to file online, please use the following instructions to file a paper return.

IMPORTANT: PLEASE USE WHOLE DOLLAR AMOUNTS ONLY IN COLUMNS A, B AND C

1

Examples of whole dollar reporting: For \$350.16, enter the number 350 or for \$159,367.69, enter the number 159368 in the boxes provided in Column A. Please do not enter \$ signs, commas or periods.

Column A

GROSS REVENUE AMOUNT: Enter your gross revenue amount (the "gross proceeds of sales", "gross income" or "value of products") in column A, for each of your applicable business classifications. Unless you are reporting under an approved alternate reporting method, you should enter your gross revenue using the new allocation and apportionment method (new intra state deduction under the retail and wholesale classifications and the new two-factor formula for the service and other classification). State sales tax collected should **not** be included in your gross amount. Exempt revenue such as liquor sales (includes beer and wine) or the sale or manufacture of motor vehicle fuels should **not** be included in the gross amount. If you had no business activity during the reporting period, indicate by writing zero (0) on the applicable line(s) for your business. **Do not enter negative gross amounts to reflect corrections to previous periods.** You must complete and submit amended returns for prior period corrections.

2

Column B

DEDUCTIONS: Enter the total amount of allowable deductions for each classification in column B. **Deduction amounts must be itemized on the tax form in the areas provided.** If deduction amounts are not itemized, the deduction will be disallowed. You will be sent a notice of underpayment for tax due and a deficiency penalty. The amounts remain due until an amended/corrected return is received and approved. The amount of a deduction may not exceed the amount of gross revenue in column A. Our system will not calculate or allow a negative taxable amount. You must complete and submit amended returns for prior period corrections or adjustments. For a list of deductions, go to <http://clerk.seattle.gov/~public/code1.htm> and enter 5.45.100.

3

Column C

Note - The following are NOT allowable deductions: any cost of doing business, employee sales, cost of product purchased for resale.

TAXABLE AMOUNT: On each line (1 through 7), under column A, subtract the amount of the deductions in column B from the amount of gross revenue in column A. Enter the resulting taxable revenue in column C.

4 & 5

Column E

TAX DUE: Multiply the taxable amount in column C by the tax rate in column D. Enter the result for each line in column E. Add all of the tax due amounts in Column E and enter this subtotal amount on line 14.

QUARTERLY Reporting Form:

Add the amounts of tax due on lines 1 through 7 in column E and enter the result on line 14. Tax is due no matter how low the amount of the quarterly taxable revenue. **There is no threshold amount for quarterly taxpayers.**

ANNUAL Reporting Form:

If the total of all taxable revenue listed on lines 1-7 of column C is less than the \$100,000.00 for 2010/2011, \$80,000.00 for 2009/2008 or \$50,000.00 for tax periods prior to 2008, **NO TAX IS DUE.** Enter a zero (0.00) on line 20. If the total taxable revenue is greater than the threshold, enter total tax due on lines 1 through 7 in column E on line 14.

6

SQUARE FOOTAGE BUSINESS TAX

(Also refer to <http://www.seattle.gov/rca/taxes/SquareFootageTax.htm> for additional information)

Important: If you do not have a physical location within Seattle or are exempt from the square footage business tax, then check the appropriate box. If you have no business activity for the quarter, conduct all of your business within Seattle, or are reporting under an approved alternate method, you are entitled to a 100% credit against any square footage business tax due, then check appropriate box. If you checked either box, you **do NOT have to complete** this portion of the Seattle tax form. Otherwise, please complete your tax form using the following instructions

- Line 8** Column G - **Business floor space** - Enter your business floor space from line 1 of the square footage tax computation worksheet. Multiply your business floor space by the tax rate in Column H and enter the results in Column I. This is the total business floor space square footage tax.
- Line 9** Column G - **Other floor space** - Enter your other floor space from line 2 of the square footage tax computation worksheet. Multiply your other floor space by the tax rate in Column H and enter the results in Column I. This is the total other business floor space square footage tax.
- Line 10** **Square Footage Business Tax due before credits** - Add the total amounts in Column I for lines 8 and 9 and enter this amount on line 10, Column I. This is the square footage tax due before credits.

Calculating Credits against the Square Footage Business Tax - Please note: the total square footage tax credits on lines 11 and 12 can not be more than the square footage tax due, and can only be applied against the square footage business tax. If you engage in business activity outside of Seattle and are reporting under new code SMC 5.45.081, you will need to complete the **Square Footage Business Tax Credit Computation Worksheets** in order to calculate the correct credit. The computation worksheets are included or can be downloaded from <http://www.seattle.gov/rca/taxes/SquareFootageTax.htm>.

- Line 11** **Credit based on Percentage of B&O tax paid** - Enter the amount from the square footage tax computation worksheet. (Line 12 of the combined Square Footage worksheet.)
- Line 12** **Additional Tax Credit** - If applicable, enter the amount from line 12 of the **Maximum Square Footage Business Tax Credit Computation Worksheet**. Note: Subtracting this number and line 11 from line 10 cannot result in a negative number.
- Line 13** **Total Square Footage Business Tax Credit** - Add lines 11 and 12. Subtract this total from line 10 and enter result on line 16.

7

- Line 14** Enter the total B&O tax due from Column E: Add lines 1, 22, 3, 4, 5, 6, 7.
- Line 15** **MULTIPLE ACTIVITIES TAX CREDIT (MATC):** (SMC 5.45.070) Available only if the business activity includes manufacturing, extracting, or printing, AND corresponding sales. You must submit a completed MATC worksheet with your return for any MATC credit to be honored. The total of the credit from line 15 can not be greater than tax due on line 14. Enter the amount of the credit on line 15 and attach a copy of the MATC form. Instruction sheets and forms are available on the website www.seattle.gov/rca/ or contact our office. The MATC credit is not available for years prior to 2002.
- Line 16** **SQUARE FOOTAGE BUSINESS TAX DUE:** Subtract line 13 from line 10.
- Line 17** **ADJUSTED TAX DUE:** Add lines 14, 15 and 16.
- Line 18** **INTEREST DUE:** Calculate interest on the tax due from line 14 using the percentage rate provided by our office. The applicable interest rate changes daily based on when the payment is made.
- Line 19** **PENALTY DUE:** Enter the amount of the penalty due for this tax period based on your payment postmark date. The amount is calculated on the tax due from line 17. Refer to penalty information on the back of the tax form. The late penalty amount due is based on a percentage of the tax due with a minimum amount of five dollars (\$5.00). If a return is late and NO tax is due, then no penalty will be added.
- Line 20** **TOTAL TO BE PAID:** Add the amounts on lines 17, 18 and 19 (Adjusted tax due, interest and penalty). Subtract any overpayment credit, attach the notice of overpayment, then enter the result on line 20. Please send payment for this amount by the due date. Make check payable to the City of Seattle. Mail payment and return to PO Box 34907, Seattle WA 98124.

Remember to complete and sign the tax reporting form.
If the business has closed, discontinued, sold or had a change in entity, please note "Final Return" on the form and complete the box on the bottom of the form.

Mailing address for tax forms:

CITY OF SEATTLE - Licensing & Tax Administration

PO Box 34907

Seattle, WA 98124-1907

Phone (206) 684-8484

Fax (206) 684-5170

email: tax@seattle.gov

web site: www.seattle.gov/licenses

online reporting: www.seattle.gov/self

NOTE - No tax is due if ANNUAL taxable revenue is less than the following thresholds: 2015-2010 - less than \$100,000.00; 2009 & 2008 - less than \$80,000.00; years prior to and including 2007 - less than \$50,000.00. A tax return **MUST BE FILED** even if no tax is due.

Deductions entered in Column B on front of form MUST BE ITEMIZED BELOW or they will be disallowed							
Deduction Type	Line 1 or 2 Mfg & Extracting or Printing & Publishing	Line 22 Tour Operator or Processor for Hire	Line 3 Wholesaling	Line 4 Retail Sales and Retail Services	Line 5 Services and other Service Activities	Line 7 Transporting Freight For Hire Activity	Line 30 International Int Mgmt Services
29	Bad Debt						
30	Interstate/Foreign Sales						
31	Cash/Trade Discounts						
34	Taxed by other Cities*						
71	Advance/Reimbursements						
79	Returns & Allowances						
81	Freight Outside the State						
90	Intra State Sales**						
44	Life Science Research						
47							
Deduction Totals							

*For tax periods after 1/1/2008, do not include the Taxed by other Cities sales in deduction type 90 (Intra State Sales).

The Intra State Sales deduction is **ONLY available as of 1/1/2008. Do not include sales taxed by other cities.

Intra State sales are sales delivered outside Seattle but within Washington.

LATE FILING AND UNDERPAYMENT PENALTIES

A tax form is not considered "filed" until a valid payment is received with the signed tax form. When tax is due for the period, late penalties and interest are charged if the tax form is not postmarked by the due date. Penalties will be added if payment is delayed either because your check is (1) unsigned or (2) dishonored by your bank. If the check is dishonored, Licensing & Tax Administration will add an additional amount of \$20. When a return is postmarked after the due date, the following penalties will be added:

9% of the tax due amount if postmarked after the due date; or

19% of the tax due amount if postmarked after the last day of the month following due date; or

29% of the tax due amount if postmarked after the last day of the second month following due date.

NOTE: If no tax is due, late penalty will not be charged. When tax is due, the minimum penalty will be \$5.00. Interest due on late payments will be calculated from the date due until the date paid. Interest is calculated (interest rate / 360) x tax due amount x number of days late. If the amount of tax paid is less than the amount due additional interest may be charged. A notice of underpayment will be mailed. If not paid within 30 days of the statement date, additional penalty and interest will apply.

Per SMC 5.55.040 B - a **signature** is required on this return. The undersigned swears or affirms that all information in this return is complete and true.

Preparer's Signature: _____ Preparer's printed name: _____ Phone: _____ Date: _____

Signature of Licensee: _____ Licensee printed name: _____ Title: _____

MAIL THE ORIGINAL COPY with your payment to: City of Seattle - City of Seattle - Licensing & Tax Administration, PO Box 34907, Seattle WA 98124-1907

QUESTIONS? You may write, fax, email or call Licensing & Tax Administration if you have any questions concerning the preparation of the tax forms. For written inquiries, address to: City of Seattle - Licensing & Tax Administration, PO Box 34214, Seattle, WA 98124-4214. Our office is located at 700 5th Ave Suite 4250, Seattle WA. Please include your customer number on all correspondence.

IF YOU HAVE CEASED BUSINESS OPERATIONS YOU MUST REPORT YOUR BUSINESS AS CLOSED TO THE CITY OF SEATTLE

Please do so using the form at www.seattle.gov/licenses

If your business has ceased operations, you must contact the City of Seattle to close your business license account, even if you have closed your account with the Washington State Department of Revenue or other government agencies.

If your physical business has moved outside the city limits, but you still do business in the city of Seattle, you must continue to maintain your Seattle business license and continue to file your Seattle business taxes. Please update your mailing address online at www.seattle.gov/SELF or by calling 206-684-8484.

Change of ownership or legal entity: Changes of ownership and entity should be reported to the City by calling 206-684-8484 or emailing tax@seattle.gov.

Form #003 B&O Q-Sq Pt. - revised 9/2015

0742762127579710



Enter whole dollars only, no cents Column A - Classifications Gross Revenue Amount		CITY OF SEATTLE BUSINESS LICENSE TAX Column B Deductions		Column C Taxable Revenue	Column D Tax Rate	Column E Tax Due Amount
1. Manufacturing/Extracting		(Itemize on back of the form)			0.00215	
2. Printing/Publishing					0.00215	
3. Wholesaling					0.00215	
4. Retail Sales and Retail Services					0.00215	
5. Services and other Business Activities					0.00415	
7. Transporting Freight For Hire Activity					0.00415	
22. Tour Operator or Processor for Hire					0.00215	
30. International Investment Mgmt Services					0.0015	

Add Taxable Revenue for all classifications in Column C. If the total taxable amount is less than taxable threshold*, no tax is due. Enter 0 on line 14 below.

Add tax due amounts in Column E and enter total amount on Line 14.

For reporting Square Footage Business Tax, complete lines 8-13 or check the applicable box and proceed to line 14:

- 1. Exempt - No physical location(s) within the city limits of Seattle or business is exempt per SMC 5.46.050.
- 2. Entitled to 100% credit against any Sq. Ft. Business Tax due to no business activity, all business conducted in Seattle or reporting under an approved alternative method.

City of Seattle Square Footage Business Tax (SMC 5.46) - for reporting periods beginning 1/1/2008			
Column F Taxable Floor Space	Column G Square Footage	Column H Tax Rate	Column I Total
8. Business Floor Space - Enter the amount from Line 1 of the applicable Worksheet.		X 1.78	
9. Other Floor Space - Enter the amount from Line 2 of the applicable Worksheet.		X 0.59	
10. Square Footage Business Tax Due Before Credits - Add the total amounts from lines 8 and 9 above, enter that total amount here on line 10.			

Square Footage Credit (see worksheets @ www.seattle.gov/business-license-tax/special-tax-situations/square-footage-tax)	Total
11. Credit Based on Percentage of B&O Tax Paid - Enter the amount from the appropriate worksheet - Line 8 of the Retailing/Wholesaling worksheet, Line 10 of the Service worksheet or Line 12 of the combined Square Footage worksheet.	
12. Additional Tax Credit - Enter the amount from Line 13 of the Maximum Square Footage Computation Worksheet (if applicable)	
13. Total Square Footage Business Tax Credit - Add lines 11 and 12 then subtract this amount from line 10. Enter results on line 16 below.	

CITY OF SEATTLE BUSINESS LICENSE TAX-ANNUAL REPORTING FORM

ANNUAL 2015 Due Date: Jan 31, 2016
Late Penalty will be added starting 2-Feb-16

Customer Number 742762 Location 007 Obligation Number 1275797 Dist 28

TEST ACCOUNT FOR ALL USERS
BRANCH 007 TEST ACCOUNT FOR ALL USERS
700 5TH AVE # 4250
SEATTLE, WA 98104

14. B&O TAX DUE	
15. MATC (Credit) attach worksheet	
16. SQUARE FT TAX DUE	
17. Adjusted Tax Due (add lines 14, 15 & 16)	
18. INTEREST DUE	
19. PENALTY DUE *	
20. Credit (attach credit notice)	
21. Processing Fee *	\$0.00
22. TOTAL TO BE PAID (add lines 17, 18, 19, 20 & 21)	

* See back of form



Customer #: _____

Obligation #: _____

Seattle Electronic Filing System (SELF) Instructions

www.seattle.gov/self

The City of Seattle offers online tax filing for: Seattle Business and Occupation Tax (B&O), Occupational Utility Tax, Commercial Parking Tax, Admission Tax, and Gambling Tax. In addition to filing current period returns, you can check your account for any unfiled periods, renew select licenses, and update business information such as addresses and phone numbers. In an effort to reduce paper waste, accounts registered in the SELF system will not be mailed paper tax forms unless specifically requested.

GETTING STARTED

Click [register here](#) to create your SELF user profile. Provide your contact information and create a User ID, password, and security question. This information should be unique to each user and not be made generic to the business (e.g. avoid using the business name as the User ID or businesses general email address); select "Save" to finalize. A confirmation e-mail will be sent, please add the sender **self-tax@seattle.gov** to your Safe Sender list to ensure you do not miss any e-mail notifications from us. You may update this information at any time by clicking [My Profile](#) in the upper-right corner.

On the **My Business/Client List** page, click "Add a Licensed Business to My List". Enter a **customer number** and **obligation number** for the business you wish to add in the corresponding boxes and click "Add". The customer number and obligation number can be found on any tax form or license renewal notification for the business. This is the only time the system will ask for an obligation number. The legal business name will appear on your list.

If you work with multiple businesses, you can add other businesses to your Business/Client List by following the steps above for each one. All added businesses will be visible alphabetically on the My Business/Client List page.

Please contact us at (206)684-8484 or e-mail tax@seattle.gov if you need assistance with registration, or obtaining your customer or obligation numbers.

SELF SYSTEM MENU OPTIONS

Update Business Location: Update business information including physical/mailling addresses, phone numbers, and trade names. Click **update** next to the items you wish to change; your edits will be visible in the changes pending box until they are accepted. You may also add your 16-digit UBI (Unified Business Identifier) number if the spaces are blank. Please contact LTA if there is a change to an existing UBI number.

Business License Renewal: Pay most licensing fees and penalties if applicable. For the Business License Tax Certificate renewal, you will need to answer the question regarding the worldwide gross revenue for each year by checking the ***yes*** or ***no*** box to display the appropriate fee before proceeding to "Pay Now".

File Outstanding Forms: File and pay your Seattle business and regulatory taxes. First, use the pull-down menu next to "Select a location" to generate a list of unfiled returns for that location. When you are ready to file your return, click the **File Form** link for the period you wish to file. If there was no activity for the period you are filing, simply click **No Activity** and then confirm. When the tax form is submitted (or **No Activity** is selected), you will receive a confirmation e-mail with instructions for submitting payment if payment is owed.

View SELF Filed Forms: View a history of all tax return information that was submitted online. Locate the period which you would like to view and click **Form** to open a copy in PDF format. **Voucher** will generate a payment voucher to mail with a payment. In the Payment Status column: "Epay" directs you to the online payment system, "Pending" indicates an online payment was submitted and is processing, and "Paid" indicates the filing has been paid **OR** was submitted showing zero tax due.

Tax returns that have been filed on SELF can be paid in four (4) ways: 1) online using an e-check, 2) online using Mastercard or American Express, 3) by mail using a Payment Voucher with a check or 4) in-person at our office with a check or cash. **Please DO NOT mail cash.**

How to Amend your Form: Opens a separate window with detailed instructions for amending a tax return.

Your Accessible Businesses: Returns you to the My Business/Client List page.

Cancel a Business License: Opens a separate window to our Cancellation Request Form. Use this form to close your Seattle license/tax account if your business has closed or is no longer doing business in Seattle city limits. Fill out all required fields and submit.

Please contact us by phone at (206) 684-8484 or email tax@seattle.gov if you need help using the SELF system or filing your tax return online. Telephone hold times increase closer to tax deadlines, so please call early!

We would like to hear your comments and suggestions! Please e-mail your feedback and suggestions to: self-tax@seattle.gov

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number											
				-			-				
or											
Employer identification number											
				-							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Form W-4 (2016)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2016 expires February 15, 2017. See Pub. 505, Tax Withholding and Estimated Tax.

Note: If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2016. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: { • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. }	B _____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$70,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child	G _____
H	Add lines A through G and enter total here. (Note: This may be different from the number of exemptions you claim on your tax return.) ▶	H _____
	For accuracy, complete all worksheets that apply. { • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.	

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074
		▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		2016
1 Your first name and middle initial		Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 _____		
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____		
7 I claim exemption from withholding for 2016, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7 _____		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶		
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)	10 Employer identification number (EIN)	

Deductions and Adjustments Worksheet

Note: Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2016 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1952) of your income, and miscellaneous deductions. For 2016, you may have to reduce your itemized deductions if your income is over \$311,300 and you are married filing jointly or are a qualifying widow(er); \$285,350 if you are head of household; \$259,400 if you are single and not head of household or a qualifying widow(er); or \$155,650 if you are married filing separately. See Pub. 505 for details	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$12,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,300 \text{ if head of household} \\ \$6,300 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____
4	Enter an estimate of your 2016 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2016 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2016 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter “-0-”	7	\$ _____
8	Divide the amount on line 7 by \$4,050 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note: Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3”	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____
Note: If line 1 is less than line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2016. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2016. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$6,000	0	\$0 - \$9,000	0	\$0 - \$75,000	\$610	\$0 - \$38,000	\$610
6,001 - 14,000	1	9,001 - 17,000	1	75,001 - 135,000	1,010	38,001 - 85,000	1,010
14,001 - 25,000	2	17,001 - 26,000	2	135,001 - 205,000	1,130	85,001 - 185,000	1,130
25,001 - 27,000	3	26,001 - 34,000	3	205,001 - 360,000	1,340	185,001 - 400,000	1,340
27,001 - 35,000	4	34,001 - 44,000	4	360,001 - 405,000	1,420	400,001 and over	1,600
35,001 - 44,000	5	44,001 - 75,000	5	405,001 and over	1,600		
44,001 - 55,000	6	75,001 - 85,000	6				
55,001 - 65,000	7	85,001 - 110,000	7				
65,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



Frequently Asked Questions

What is the 23rd Avenue Business Stabilization Fund?

On Monday, February 22, 2016, Mayor Ed Murray announced the creation of a business stabilization fund to assist micro businesses affected by 23rd Ave construction. The fund will be focused on assisting micro businesses that have experienced the most economic hardship during the project, with an emphasis on low-income business owners and those in danger of displacement. The fund will be supported through a one-time combination of federal Community Development Block Grants and fees generated from the City's New Markets Tax Credit program.

How much is the fund?

The total fund for eligible businesses is \$650,000. The initial maximum amount of assistance for each business will be \$25,000, to be directed toward immediate needs.

What will the fund cover?

The fund will help cover operating costs of the businesses during the construction period. It is intended to help stabilize the businesses, cover current expenses and pursue future growth opportunities. Specific uses of the funds will address lost revenue, unpaid expenses and investments in the business during the construction project. Separate from the fund, eligible businesses will also have the opportunity to apply for utility or tax deferrals with Seattle City Light, Seattle Public Utilities, and Seattle Business Licensing, and to set up payment plans with Puget Sound Energy.

How did you decide who is eligible for the fund?

The City prioritized assistance to low-income business owners and businesses adversely impacted by construction and in danger of displacement. The eligibility rules are also consistent with requirements of the federal funding source, which requires benefit to low- and moderate-income individuals.

Is my business eligible for direct financial assistance?

To qualify for direct financial assistance, a business must meet the following criteria:

- Business must be located within the geographic boundaries of East John Street, South King Street, 21st Avenue, and 25th Avenue; and
- Business was established on or prior to 6/8/15 (the first day of construction), as evidenced by a signed lease or other documentation; and
- Business was still in operation as of 2/23/16; and
- Business must be located within geographic boundaries of East John Street, South King Street, with business access directly connected to 23rd Avenue South; and
- Business must be a microbusiness of five (5) or fewer employees (including owner(s)); and
- Business must be a for-profit, independent, non-franchise, retail/service business that relies on walk-in or drive-in clientele as the predominant source of revenue; and
- Business must be able to demonstrate that revenues have decreased since the start of construction; and
- Business must meet either of the following criteria:
 - Must certify majority of business customers are in a customer service area where the total resident population is predominantly low- and moderate-income; or

- The business owner(s)'s household income is less than 80% of area median income. For example, the median income for a household of four is approximately \$65,000.

If the above criteria are met, a business would be eligible to submit documentation to apply for assistance to cover operating costs including lost revenue, unpaid expenses and investments in the business during the construction project. Each business may request up to \$25,000 of financial assistance.

Is my business eligible for utility or tax deferrals?

To qualify for utility or tax deferrals, a business must meet the following criteria:

- Business must be located within the geographic boundaries of East John Street, South King Street, 21st Avenue, and 25th Avenue; and
- Business was established on or prior to 6/8/15 (the first day of construction), as evidenced by a signed lease or other documentation; and
- Business was still in operation as of 2/23/16.

If the above criteria are met, a business would be eligible to receive the following:

- Deferral of the City of Seattle's portion of B&O taxes and business license payments
- Deferral of Seattle City Light and Seattle Public Utilities payments
- Payment plan with Puget Sound Energy

I think I am eligible. Now what?

Please fill out the application form and provide supporting documentation such as business financials. Details on the application process and required documentation can be found at www.seattle.gov/economicdevelopment/business-owners/financial-support/23rd-avenue-businesses.

All sensitive financial information will be kept confidential and is not subject to public disclosure.

Who do I submit the form to?

Please contact Mikel Davila to submit the form:

Mikel Davila, Business District Advocate, Office of Economic Development
mikel.davila@seattle.gov
206.386.9748

I need clarification about specific questions on the form. Who do I talk to?

Please contact Mikel Davila to ask any questions:

Mikel Davila, Business District Advocate, Office of Economic Development
mikel.davila@seattle.gov
206.386.9748

Also, OED will be scheduling one-on-one appointments to help you complete your application. In addition, there will be drop-in dates scheduled in advance for you to receive assistance. Please check



the website for more information: <http://www.seattle.gov/economicdevelopment/business-owners/financial-support/23rd-avenue-businesses>

What do I do if I am not eligible?

Even if a business is not eligible, OED is committed to continue working with businesses in the Central Area and can offer connections to our technical assistance partners. If you wish to speak with a representative from the Office of Economic Development to talk further about services available to your business outside of the 23rd Avenue Business Stabilization Fund, please call:

Mikel Davila, Business District Advocate, Office of Economic Development

mikel.davila@seattle.gov

206.386.9748

How long will it take from when I send in my form to hear back if I am eligible for benefits?

Once you submit your completed form, you should expect to hear back from Office of Economic Development within five business days. If you are eligible for benefits, there might be additional documentation to complete before the appropriate benefit is delivered. The City of Seattle's Office of Economic Development is committed to working as quickly and diligently as possible while maintaining transparent and timely communication with you.

Who needs to fill out the W-9 form?

Only the business owner needs to complete the W-9 form. This form is required for you to receive direct financial assistance.

How specific do I need to be with my business' financial records?

The Application and Benefits Process document lists the financial documentation that you need to submit a complete application. OED offers individualized support to help you gather this documentation. To request an appointment, please email Mikel Davila and indicate that you need help organizing your financials.

Mikel Davila, Business District Advocate, Office of Economic Development

mikel.davila@seattle.gov

206.386.9748

How many businesses are expected to apply for direct financial assistance?

OED has been working individually with business owners to determine eligibility, complete the intake form and organize financial documentation. We anticipate that about 22 business owners will be eligible for the direct financial assistance and an additional 50-60 businesses will be eligible for City utility and tax deferrals.

What is the deadline to submit?

Completed applications should be submitted to OED no later than 5:00 p.m. PDT on **Friday, April 29, 2016**. Please notify OED as soon as you have read over the eligibility and benefits, and are interested in applying.