



2023 BUSINESS LICENSE TAX CERTIFICATE RENEWAL

Due by **DECEMBER 31st**

Instead of mailing your payment, renew online at www.filelocal-wa.gov

Customer Number 0189830

A

MAIN Location Telephone 206-682-7693

MAIN Location Fee \$65.00

Total BRANCH Location Fees (If Any)

Late Payment PENALTY Fee

WOLFSTONE GARY L
GARY L WOLFSTONE ATTY AT LAW
2400 NW 80TH ST # 322
SEATTLE WA 98117-4449



TOTAL DUE \$ 65.00

City Account Number (CAN) & UBI	Obl Number	Trade Name	Location Address
0001898300192423 / 6001601100010001	4259962	GARY L WOLFSTONE ATTY AT LAW	2400 NW 80TH ST # 322

Fee information is located at: www.seattle.gov/licenses



City of Seattle - License and Tax Administration

LICENSE RENEWAL YEAR - 2023

SEND THIS PORTION WITH YOUR PAYMENT

Make Check payable to: CITY OF SEATTLE

WA State UBI	Business ID	Location ID	RPT	CUSTOMER NUMBER	OBLIGATION # FROM	OBLIGATION # TO	MAIN LOCATION FEE DUE
600160110	001	0001	A	0189830	4259962	4259962 8	\$65.00

LATE FEE (see back)

BRANCH FEES (if any)

TOTAL DUE

WOLFSTONE GARY L
GARY L WOLFSTONE ATTY AT LAW
2400 NW 80TH ST # 322
SEATTLE WA 98117-4449

LTA
CITY OF SEATTLE
P.O. BOX 34904
SEATTLE, WA 98124-1904

BUSINESS LICENSE TAX CERTIFICATE RENEWAL

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INFORMATION & INSTRUCTIONS

RENEW ONLINE Pay your renewal online quickly and conveniently using the **FileLocal system** located at www.filelocal-wa.gov. Select Renew a License in either the popup menu or under My License Forms. First-time users will create a new Business Account, add their locations, then link their existing licenses for Seattle and any other participating cities. Electronic payments for renewals can be made using a credit card or ACH Debit (e-check).

To set up a new Business Account and link your Seattle license, you will need to have your 16-digit WA State UBI number (sole proprietors may be able to skip the UBI question) and your City Account Number (CAN) for Seattle. This information is listed on the front of this form if it is in our system. Please email or call prior to setup if that information is not correct.

RENEWAL REQUIRED No person, unless specifically exempted, shall engage in any business activity, profession, trade or occupation in the City without a valid Business License Tax Certificate (BLTC).

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

RENEWAL COSTS The **MAIN LOCATION** fee charged for your renewal will be based on the **taxable revenue** reported in the most recent complete calendar year. If the filings for that period are incomplete or there is no tax history the minimum fee will be charged, and the department will bill for additional license fees as necessary. Fee information for each revenue tier by year is located at www.seattle.gov/licenses. Fees may increase each year with inflation.

LOCATION: MAIN & BRANCH Any additional Seattle locations separate from the MAIN location are considered **BRANCHES**. If you do not have any locations in Seattle, or have only one, pay only the MAIN LOCATION fee. Each additional BRANCH located within Seattle city limits requires a **separate license at \$10 per location**.

- If you CLOSE any branch location, please notify our office of the branch closure by e-mail prior to renewal.
- DO NOT add locations to this renewal notice. A new BRANCH application must be completed for each new location online at www.filelocal-wa.gov or download the application at www.seattle.gov/licenses.

LATE PAYMENT Renewals received postmarked after January 31 shall be subject to a late penalty. If a penalty is due and not paid, a license will not be issued until the penalty is paid. The following penalty amounts will be imposed and are due at the time of renewal (SMC 5.55.030):

- **No penalty if received/postmarked on or before January 31; or**
- **\$10** if received postmarked after **January 31**; or
- **\$20** if received postmarked after the **last day of February**.

REPORT CHANGES **Do not report changes on this form.** Any changes to your business information should be requested by phone, e-mail or mail. If you have sold your business or changed the legal entity/structure, please contact us by phone or email. New entities and owners are typically required to submit a new application.

CANCEL A LICENSE **Closed, or no longer doing business in Seattle:** Failure to renew the license will not close your account. Notification of closure is required in writing by email (tax@seattle.gov), mail, or via our online closure request form (www.seattle.gov/licenses). This is a separate process from notifying the State or other agencies of your closure. Any outstanding items on your account for periods prior to your closing date must be filed and/or paid to finalize the closure.

Moved outside of the City: You may be required to maintain your Seattle license and continue to file taxes. Please see our website for information about who should be licensed with us. If your business does not fit the criteria you may request cancellation.

QUESTIONS If you have any questions, contact our office at **(206) 684-8484** or email tax@seattle.gov. Please have this renewal form available for reference.

Renew Today; Don't Delay!**Renew Your Annual Business License Before Dec. 31, 2022**

All business license tax certificates expire at the end of each year.

Rates for 2023

Seattle Taxable Annual Revenue (2021)	License Fee
Less than \$20,000	\$65
\$20,000 - \$499,999	\$132
\$500,000 - \$1,999,999	\$598
\$2,000,000 - \$4,999,999	\$1,438
\$5,000,000 or more	\$2,878
Branch locations	\$10 per location

Each year there is a potential increase to the business license tax certificate fee based on the annual Consumer Price Index. This has caused the annual license fees to increase for 2023.

Business license fees may increase based on reported revenue; actual filings affect fee

All new business license tax certificate applications are defaulted to the lowest license fee at registration. Once filing history is established the fee may be increased. The business license tax certificate fee is based on the prior completed year's annual reported gross revenue at the time of renewal. If the filing history is absent or incomplete, the fees charged will be the lowest tier. These fees may increase after tax filings are received. Businesses will be notified and billed appropriately for any additional license fees. Notices are sent annually.

SELF filing system ending; download needed documents before December 31, 2022

SELF (Seattle Electronic Filing system) will no longer be available for filing or paying taxes or paying business license fees in 2023. Register today on FileLocal. Once SELF is retired, users will no longer have access to their accounts or any documents within the system. If there are documents your business needs for its record-keeping purposes, you must download them from SELF before December 31, 2022: www.seattle.gov/self

Use FileLocal to manage your city business licenses and taxes online; create an account today

Take care of your business licensing and tax needs for Seattle and other cities in the Puget Sound region with FileLocal. Using FileLocal, you can apply and pay for a business license from any participating city or link your existing licenses. Once registered, you can file and pay taxes for one city or use the multi-city filing option, print your city business license, manage your city demographic information, and much more! Service fees may apply per city. Register your business now at www.filelocal-wa.gov.

Phone filing available for small businesses; there's a quick and easy way to file at your fingertips

Businesses with annual revenue under \$100,000 (or no business activity) may easily file via phone. Even if no tax is due, Seattle requires a tax return be filed reporting revenue. Businesses will need their Seattle customer number and an obligation number found on the tax form. To file by phone, call (206) 684-8484 and press "1" at the prompt. **You cannot renew or pay for your business license by phone.**

Subscribe to e-mail updates about business taxes and licenses at www.seattle.gov/license

We're here to help via email, phone, and in person; appointment needed for in-person service

We're available via phone and email every Monday-Friday, 8:30 a.m.-4 p.m., except on City holidays. In addition, License and Tax Administration is offering in-person assistance on the 4th floor of Seattle Municipal Tower, 700 Fifth Avenue, Tuesdays and Wednesdays each week, 8:30 a.m.-3 p.m. If you need services that cannot be provided online or by phone, call (206) 684-8484 and press "0" to make an appointment. You must make an appointment to receive in-person help.

Payroll Expense Tax thresholds adjust for 2023; Consumer Price Index leads to changes

The Payroll Expense Tax, also called the JumpStart Tax, went into effect on Jan. 1, 2021 and currently applies to businesses with more than \$7,386,494 in annual Seattle-based payroll in the prior calendar year. It levies a 0.7% to 2.4% tax on the payroll expense of subject businesses based on their number of Seattle

Year	Total Payroll Expense	At Least One Employee With Annual Compensation of
2023	\$8,135,746 or more in 2022	\$174,337 or more in 2023
2022	\$7,386,494 or more in 2021	\$158,282 or more in 2022
2021	\$7 million or more in 2020	\$150,000 or more in 2021

employees earning \$158,282 or more in annual compensation. The rate of taxation increases as payrolls and compensation increase. The annual threshold and compensation ranges will increase for 2023 due to increases in the Consumer Price Index. The Payroll Expense Tax is filed and paid quarterly. For information and FAQs, go to www.seattle.gov/city-finance and search "Payroll Expense Tax."

Commercial Parking Tax rate increased in July; please adjust your collections

The City of Seattle's commercial parking tax rate increased on July 1, 2022, to 14.5% (0.145), per Ordinance 126488, an increase of 2%. The tax is equal to the parking fee multiplied by the parking tax rate. The revenue is used to fund transportation projects and programs. The tax must be collected from each customer who parks in a commercial parking lot or garage.

Find a business licensed in Seattle and look up business identification numbers

Use our business look-up tool to find business information: www.seattle.gov/city-finance/business-taxes-and-licenses/find-a-licensed-business. This website will also provide the business identification numbers needed to register on FileLocal.

For larger queries or analyses, please visit <https://data.seattle.gov/>. This website provides a real time view into our current business license database.

New website for City Finance includes information for business tax and license customers

Seattle License and Tax Administration is now part of City Finance and has a new look for its website. City Finance became an autonomous organization within the City of Seattle in July 2022 and now reports directly to the Mayor's Office and the City Budget Director. This allows for better alignment of the City's financial operations with the City's annual budget development process and ongoing financial planning. You can still find tax and license information at www.seattle.gov/licenses.

Questions?
Contact us at 206-684-8484 or tax@seattle.gov. Free interpretation and translation are available.