



Application for City of Tacoma Business License

Title 6 of the Tacoma Municipal Code (TMC) as amended

Save time and apply online, visit FileLocal-wa.gov

Before submitting your application ensure your business location meets all City zoning, building and fire requirements. Refer to page 5 for more details. To avoid delays in processing your application, complete all sections.

TYPE OF OWNERSHIP (SELECT ONE)

☐ Sole Owner

☐ LLC

☐ Partnership

☐ Corporation

Name of Owner, LLC, Partnership, Corporation _____

WA UBI# _____ Federal EIN# _____ WA Professional License # _____

NAME OF OWNERS, OFFICERS, MEMBERS OR PARTNERS OF COMPANY

Name _____ Title _____ Phone# _____

Home address _____ City _____ State _____ Zip _____

Name _____ Title _____ Phone# _____

Home address _____ City _____ State _____ Zip _____

BUSINESS INFORMATION (REQUIRED) - Applications will be delayed or denied if incomplete

Name of Business(dba) _____

Start Date of Business in Tacoma (MM/DD/YY) _____ Provide the start date at this location. If located outside City of Tacoma, use first date of operation in Tacoma. For outside City businesses, refer to page 5 for information regarding business license exemption.

Describe in detail the business activity, product sold, or services provided _____

Physical Location _____ City _____ State _____ Zip _____

Mailing Address _____ City _____ State _____ Zip _____

Business Phone _____ Cell _____

Email _____

OTHER BUSINESS INFORMATION

1. Do you provide gambling activities? ☐ Yes ☐ No ☐ Learn about tax filing at tacoma.gov/taxandlicense

2. Do you have employees? ☐ Yes ☐ No ☐ *If yes, # of employees working in City of Tacoma _____

3. Is the business tax exempt under IRS Code Section 501(c)(3)? ☐ Yes ☐ No ☐ *If yes, include Letter of Determination

ADMISSION TAX (TMC CHAPTER 6A.20)

1. Do you charge admission? ☐ Yes ☐ No **If yes, refer to information below*

2. Do you charge a fee to play an amusement device (i.e. music, pool table, game)? ☐ Yes ☐ No

Admission tax is added to the ticket price or other charge that attendees pay to enter an entertainment venue or event (i.e. nightclub, theatre, private club) and to the charge for rental or use of equipment or facilities for purposes of recreation or amusement (i.e. pool table, axe throwing) or charge made for entrance to a building or area to participate in an entertainment activity (i.e. swimming, golf).

The admissions tax rate is 0.05 (5%) and is applied to the full admission charge. Attendees pay the tax; however, it is the organizers responsibility to charge and collect the tax. More information about admissions tax can be found at tacoma.gov/taxandlicense.

DEMOGRAPHIC INFORMATION (OPTIONAL) – *Not required, however your participation is encouraged to help Tacoma better understand the community we serve.*

Select the racial/ethnicity identity of the business owner(s) with majority-stake (at least 51% of ownership)? Check all that apply

- | | | |
|---|---|---|
| ☐ Asian | ☐ Middle Eastern/North African | ☐ White/Caucasian/European |
| ☐ Black/African | ☐ Native American/Alaska Native | ☐ Rather Not Say |
| ☐ Latino/Latine/Latinx/Hispanic | ☐ Pacific Islander/Native Hawaiian | |
| ☐ Prefer to Self-describe: _____ | | |

Is the business, woman-owned*? ☐ Yes ☐ No **To qualify as a woman-owned business, one or more women must hold at least 51% ownership.*

WORLDWIDE GROSS INCOME

What do you anticipate the business's annual worldwide gross income to be? (Worldwide gross is total income regardless of location) The business license fee is based on anticipated total worldwide gross income. Refer to page 4 to determine license fee.

- | | | |
|---|--|--|
| ☐ Over \$5,000,000 | ☐ Between \$1,000,001 - \$5,000,000 | ☐ Between \$250,001 - \$1,000,000 |
| ☐ Between \$12,000 - \$250,000 | ☐ Less than \$12,000 | |

COMMERICAL AND INDUSTRIAL SURVEY

City of Tacoma inventories all commercial or industrial users of the City's storm and sanitary sewer systems to help protect the quality of our waterways and the wastewater treatment system. If your business is in the City of Tacoma, Fife Ruston, or Fircrest, please answer the following question. For questions regarding this survey, please contact City of Tacoma's Environmental Service Science and Engineering Division at 253-591-5588.

Do you or will you discharge wastewater, other than domestic waste*, into the public wastewater system? ☐ Yes ☐ No

**"Domestic wastewater" is defined as water carrying human wastes including kitchen, bathroom, and laundry wastes that are typical of residential discharges.*

RENTAL PROPERTY(S) – IN TACOMA CITY LIMITS ONLY

Do you own real estate that you rent or lease inside Tacoma? ☐ Yes ☐ No **If yes, please complete the rental address information below.*

Rental Address: _____ TACOMA WA
Number Street City State Zip

Property Type: * ☐ House ☐ Condominium ☐ ADU (Accessory Dwelling Unit) ☐ Multi-Unit ☐ Commercial

Rental Start Date: _____ Monthly Rent: \$ _____ Parcel Number: _____

No. of Bedrooms: _____ Square Footage: _____

Local Agent Name: _____ Local Agent Phone: _____

**All properties must be registered, to add additional units, please visit tacoma.gov/taxandlicense and complete the Rental Property Supplemental Form, include with this application.*

RESIDENTIAL BUSINESS - Additional Requirements (TMC CHAPTER 6B.130)

Is your business address also your residence? ☐ Yes ☐ No ***If yes**, the following requirements apply.

A residential business is a business that operates from the owner's home within Tacoma city limits in an area zoned for residential use. In most cases, if your business does not have a separate commercial location, it is considered a residential business. If you're unsure whether this applies to you, call 253-591-5252.

Residential businesses are required to:

- ❖ Obtain both a General Business License and a Residential Business License
- ❖ Comply with the Conditional Residential Business Agreement, which is included in this application
- ❖ Pay the applicable license fees

Before submitting this application, please verify that:

- ❖ Your business is permitted to operate from your residence. Contact Tacoma Planning & Development Services at 253-591-5030 to confirm.
- ❖ You have obtained all required state and local approvals, including any health department permits.
- ❖ Review the Conditional Residential Business Agreement (See page 6)

SIGNATURE - Must be signed by Sole Proprietor, Member, Partner, or Corporate Officer

The undersigned acknowledges that this business 1) will operate in compliance with Tacoma's paid leave requirements and zoning standards; 2) meets all applicable fire and building code requirements; and 3) is governed by the Tacoma Municipal Code. The undersigned is responsible for becoming familiar with and complying with all applicable code requirements.

The undersigned further attests that, **if** this business is operated from the undersigned's residence within the Tacoma city limits, the undersigned is the lawful occupant of the subject property and agrees to operate the residential business in full compliance with all applicable City codes and ordinances. The undersigned understands and agrees that the business is subject to the conditions set forth in the Conditional Residential Business Agreement, which has been provided as part of this application. The undersigned further attests that all required state and health department approvals have been obtained or will be obtained prior to operation.

The undersigned understands that failure to comply with applicable requirements may result in the denial or revocation of license. The undersigned hereby certifies, under penalty of perjury, that the information provided is true and correct to the best of the undersigned's knowledge and belief.

Signed by _____
(Sole Proprietor, partner, officer or member) (Signature of preparer if other than owner, partner, officer or member)

Title _____ Date: _____

OFFICE USE ONLY: ID TYPE WDL OTHER MAIL ID#

SPECIFIC BUSINESS ACTIVITY

Tacoma regulates certain business activities, please review the license types below, if your business engages in these types of activities additional applications, license fees and inspection may be required. Learn more at tacoma.gov/taxandlicense or call 253-591-5252.

☐ 6B.30 Adult Entertainment	☐ 6B.145 Live/Work and Work/Live
☐ 6B.40 Alarm Devices	☐ 6B.150 Oil and Gas Delivery Vehicles
☐ 6B.70 Entertainment/Dancing – Liquor Served	☐ 6B.160 Pawnbrokers, Secondhand Dealers and Garage Sales
☐ 6B.80 Entertainment/Dancing – No Liquor Served and Teenage Dance	☐ 6B.165 Provisional Rental Property License
☐ 6B.90 Fire Alarms and Fire Suppression Systems	☐ 6B.170 Sales – Door-To-Door Soliciting
☐ 6B.110 Garage, Fuel Stations and Marine Repair Facilities	☐ 6B.175 Sales – Food Truck Vendors
☐ 6B.125 Hazardous Materials	☐ 6B.180 Sales – Sidewalk Vendors
☐ 6B.130 Residential Business	☐ 6B.220 Temporary Event – Multiple Vendor License
☐ 6B.140 Transient Accommodations	☐ 6B.240 After- Hours Club

FILING INSTRUCTIONS

Business license applications should be submitted at least 30 days before commencing business operations in the City of Tacoma. Mere filing of an application does not give an applicant the right to engage in business. Please allow 10–15 business days for application processing. For information about licensing requirements, visit tacoma.gov/taxandlicense or call 253-591-5252. **Make checks payable to the City of Tacoma.**

MAIL COMPLETED APPLICATION AND PAYMENT TO:

City of Tacoma
Tax & License Division
747 Market ST, Room 212
Tacoma WA 98402-3770

ANNUAL BUSINESS LICENSE – FEE

Tacoma's business license fees are determined based on anticipated annual worldwide gross income from business activities, regardless of location and renew each January. License fees are not adjusted based on actual income. Review the chart below to determine the correct license fee to pay.

ANTICIPATED GROSS INCOME	ANNUAL LICENSE FEE
\$12,000 - \$250,000	\$190
\$250,001 - \$1,000,000	\$435
\$1,000,001 - \$5,000,000	\$1500
Over \$5,000,000	\$2000
501(c)(3) Organizations - <i>Proof of 501(c)3 status is required.</i>	\$37
Under \$12,000 / Branch Locations	\$37

Annual Business License Expiration:

All business licenses expire December 31. Renewal notices are sent to the mailing or email address on record and are due on or before January 31 of each year to avoid late filing penalties.

BUSINESS LICENSE EXEMPTION - Businesses Located Outside the City of Tacoma Only

For businesses based outside the City of Tacoma, a minimum business license threshold is established. Any person or business whose value of products, gross proceeds of sales or gross income of the business in the City of Tacoma is equal to or less than \$4,000 annually AND does not maintain a place of business within the city shall be exempt from the general business license requirement.

This exemption does not apply to regulatory license requirements or the requirement to remit Admission tax or City utility taxes. If you are unsure if your business falls under this threshold, contact Tax & License at 253-591-5252 or visit tacoma.gov/taxandlicense

NON-REPORTING STATUS

If your business has less than \$250,000 in annual worldwide gross income, your account will be placed on a non-reporting tax status. If you expect your annual worldwide gross income to exceed \$250,000 during a calendar year, you must notify Tax & License. Failure to do so may result in penalties.

TAX REPORTING STATUS

Businesses with annual gross income over \$250,000 are required to file Tacoma tax returns either quarterly or annually. Your filing frequency will be assigned based on your gross income. Tax filing information will be sent after your business license application is processed. Learn more about Tacoma tax at tacoma.gov/taxandlicense.

CITY ZONING, BUILDING & FIRE REQUIREMENTS

Before beginning business operations, you must ensure your business complies with all applicable City zoning, building, and fire code requirements.

Zoning Requirements: The City Zoning Code regulates land uses by designating permitted activities within specific zoning districts. Contact Planning and Development Services at (253) 591-5030 to verify that your business location and activities comply with the City's zoning requirements.

Building Requirements: The City Building Code requires permits for most building modifications, alterations, or improvements. If you plan to make changes to your building or tenant space, contact Planning and Development Services at (253) 591-5030 for permit requirements and guidance.

Fire Requirements: The City Fire Code establishes life safety and fire protection requirements. Contact the Fire Department at (253) 591-5740 to confirm that your business location and activities comply with applicable fire code requirements before opening.

FEDERAL & STATE LICENSING INFORMATION

- ❖ **Choose a business structure:** Contact the Washington Secretary of State at 360-725-0377 or visit sos.wa.gov
- ❖ **Obtain a Unified Business Identifier (UBI):** Complete a Master Business Application through the Washington State Department of Revenue. Call 360-705-6741 or visit bls.dor.wa.gov.
- ❖ **Determine if a professional license is required:** Visit dol.wa.gov/professional-licenses.
- ❖ **Determine if additional state licenses or permits are required:** Contact the Washington State Department of Labor & Industries at 1-800-647-0982 or visit lni.wa.gov/licensing.
- ❖ **Determine if a Federal Employer Identification Number (EIN) is needed:** Visit irs.gov
- ❖ **For any food-related businesses:** Contact the Tacoma-Pierce County Health Department at 253-649-1500 or visit tpchd.org.

We look forward to seeing you in Tacoma!



Notice Conditional Residential Business Agreement

Residential based businesses are required to meet the conditions of this agreement in order to operate

Please Review this Agreement - Retain Notice for Your Records.

By signing the Application for Business License or by paying the Residential Business License fee, you are attesting to the following: **I am the occupant of the subject property associated with the residential business license application and I agree to conduct a residential business in accordance with all City codes and ordinances.** I agree to the limits of the residential business permit as specified below and the additional requirements shown on the reverse side of this agreement. I understand the City may revoke/deny my license(s) should I fail to comply with the terms and conditions.

1. A residence will remain the primary use. The residential business will be clearly incidental and subordinate to the use of the dwelling.
2. No outdoor display or storage of materials, goods, supplies, or equipment used shall be permitted on the premises. Indoor storage is allowed for residential business-related materials, goods, supplies, or equipment.
3. Any chemicals or materials used for the residential business will be stored and disposed of according to the applicable health regulations.
4. A 5-pound dry chemical fire extinguisher will be centrally located within the area of the residential business, and any additional Tacoma Fire Department requirements applicable to business operations will be met.
5. No changes to the outside appearance of the building/premises, or other visible evidence that the residence is being operated as a residential business. The business will not generate nuisances to any greater extent than what is usually experienced in a residential neighborhood (traffic, parking, noise, lighting, odors, fumes, hazards, and electrical interference). If the business is changed or expanded, additional permitting may be required.
6. Limited on-premises sales of products or stock-in-trade may be permitted in conjunction with a residential business; provided, the product is an accessory to a service, customer visits are arranged by appointment, and the applicant can clearly demonstrate that such on-premises sales will not be inconsistent with the criteria set forth above and Tacoma Municipal Code (TMC) 13.06.080.G.
7. No limitation to the number of people that do not reside on the premises which engage in the residential business, so long as no negative impacts are found and must be consistent with the criteria set forth above.
8. Any aspects of the business that are available to the public shall only be conducted between 8:00 a.m. and 8:00 p.m.
9. Parking of commercial vehicles (over 10,000 lbs.) will be limited to one hour, unless engaged in legitimate loading or unloading activities. Blocking vehicle or pedestrian traffic on any portion of a public street, alley, or sidewalk may require additional permits. Please see TMC Title 11 or contact Planning and Development Services (PDS) for more information.
10. Food and beverage production, or catering will obtain all required approvals from other applicable agencies, including the Tacoma-Pierce County Health Department.
11. One non-illuminated nameplate (max. size 1.5 square feet) placed flat against the building shall be allowed for each dwelling containing a residential business.
12. The PDS Director may attach additional conditions to a residential business license to ensure that the criteria are met.
13. A residential business exceeding the standards listed above may be subject to a Conditional Use Permit (CUP) approval as a residential business 2 per TMC 13.05.010.A. However, conditions 1, 5, and 8 may not be exceeded through a CUP.



CITY OF TACOMA
Finance Department / Tax & License Division
747 Market St, Room 212, Tacoma, WA 98402-3770
253-591-5252 www.tacoma.gov/taxandlicense

Conditional Residential Business Agreement Additional Requirements

I am the occupant of the subject property associated with the residential business license applicatin and I agree to conduct a residential business in accordance with all City codes and ordinances.

Certain types of residential business have additional conditions and applicable regulations. I understand that I am subject to the conditions set forth below in addition to regulatory inspections.

Craft Food Production

1. Contact the following agencies to confirm that requirements are met before proceeding with business operations:
 - a. Tacoma-Pierce County Health Department (all food/drink production or catering)
 - b. Puget Sound Clean Air Agency (coffee roasters)
 - c. Washington State Liquor and Cannabis Board (alcohol)
 - d. Washington State Licensing (all food/drink production)
2. All operations and storage need to be contained within the residential building(s).
3. No noticeable odors from the food/beverage production emitting from the property.
4. Distilleries and marijuana production are prohibited as residential businesses.

Dog Daycare

1. Limited to a Capacity of 6 dogs within the dog daycare operations.
2. Must be cared for within an enclosed building.
3. No more than one dog at any one time may be allowed outdoors periodically.

Scrap Metal

1. All business operations and storage must be contained within an enclosed building that is no more than 500 square feet in size. Such building shall be in compliance with applicable building and land use regulations.
2. On-site processing of scrap metal is prohibited.

Vehicle Repair

1. Work shall be limited to Light Automotive Repair and General Engine Repair as defined in the City of Tacoma Planning and Development Services Division Policy Statement for Automobile Repair as Residential Businesses, dated October 23, 2006.
2. All repair work shall be conducted within an enclosed structure.
3. Any vehicles waiting for service shall be stored in an enclosed structure.

Hulk Hauler

1. No vehicles in the process of being transported shall be stored on the subject site. This includes vehicles attached to or on the transport vehicle.

This document should not be used as a substitute for codes and regulations. The applicant is responsible for compliance with all code and policy requirements, regardless of whether they are referred to or contained within this document.