



City of Tacoma
Finance Department/Tax & License Division
733 Market Street, Room 21, Tacoma, WA 98402-3770
(253) 591-5252 www.cityoftacoma.org

Sent By _____ Date _____

Contract Account _____

APPLICATION FOR CERTIFICATE OF REGISTRATION

See reverse side of yellow copy for general requirements. Title 6 of the Tacoma Municipal Code, as amended.

Yes ☐ No ☐

Have you ever been registered as a business with the City of Tacoma? If yes, when? _____

Previous business name _____ Previous location _____

Yes ☐ No ☐

Purchasing an existing business? (Please indicate Name, Address & Telephone Number of previous owner).

File Number _____

TO ENSURE YOUR BUSINESS MEETS CITY ZONING REQUIREMENTS CONTACT BUILDING & LAND USE SERVICES AT (253) 591-5577

Type of Ownership

Sole owner ☐ (Check if operated by husband and wife ☐ _____ Date of birth _____
Full legal name of owner _____ SSN _____
Full legal name of spouse _____ SSN _____
Home address _____ City _____ State _____ Zip _____
Telephone _____ Home Fax _____ Work Phone _____
Nearest relative _____
(full name, address and telephone number)

LLC ☐ **Partnership** ☐ **Corporation** ☐

Name of LLC, partnership, or corporation _____

Registered agent _____
(full name, address and telephone number)

Complete full name, address and telephone number of partners or officers on reverse of white original.

Business Phone # _____ Business Fax # _____

Cell/Pager # _____ E-Mail Address _____

Physical location

(# & street — DO NOT use PO Box or Mail Drop)

City _____ State _____ Zip _____

If current Tacoma Public Utility customer, please provide utility account # _____

Mailing Address _____ City _____ State _____ Zip _____

State UBI # _____ **Federal EI #** _____ **State Professional License #** _____

Name of Business (dba) _____

Describe in detail principal product or service provided _____

Opening Date (Date business activity commenced in or with the City of Tacoma) _____

Is business located in the City of Tacoma? Yes ☐ No ☐ If yes: # of Full-time Employees _____ Sq. Ft. of Location _____

What do you anticipate your business gross receipts for an entire year to be?** \$ _____

(**Gross Receipts: Total business income shall include all income from business activities both within and without the corporate city limits of Tacoma.)

Is your organization recognized as a 501 (c) (3) non profit organization by the Internal Revenue Service? *Yes ☐ No ☐

* If yes, you must submit a copy of your 501 (c) (3) status letter from the Internal Revenue Service

Additional Locations (Branches) in Tacoma? Yes ☐ No ☐ If yes, separate Tax Returns are required for each branch location.

Name under which operating _____ Location _____

Do you provide gambling activities? Yes ☐ No ☐

Do you own or operate any of the following mechanical devices?

Amusement Yes ☐ No ☐ Music Yes ☐ No ☐ Pool Table Yes ☐ No ☐

General licenses applicable to your business _____

(See reverse side of form for general license information)

The undersigned hereby certifies that the information shown is correct to the best of his/her knowledge and belief under penalties of perjury.

Signed by _____

Title _____ (Owner, partner or officer) _____ (Date) _____ (Signature of preparer if other than owner, partner or officer)

(Preparer address) _____ (Date)

OFFICE USE ONLY TYPE OF ID: ☐ WDL ☐ WID ☐ MIL ☐ OTHER _____ ID# _____

SIC _____ Classes _____ NR ☐ M ☐ Q ☐ A ☐

ABLS Year & Amt. Paid _____ Forms Sent _____ (Date & Initial)

Taxes Paid _____ Incomplete Application Returned _____ (Date & Initial)

Licenses _____ System Entry _____ (Date & Initial)

Corporate Officers, LLC Officers or Partners

[illegible]

GENERAL REQUIREMENTS

All persons engaging in a business activity which is subject to Admission Tax, Gambling Tax, and Business & Occupation Tax must register and obtain a Certificate of Registration and may be required to obtain an Annual Business License.

If your business gross receipts are less than \$10,000.00, you will be put on a non-filing status. When your business anticipates gross receipts during a calendar year to be greater than \$10,000.00, it is your responsibility to notify Tax and License of the change in your status and to obtain an Annual Business License. Failure to do so may subject your firm to penalties. The Annual Business License notification is sent in the month of December to every business with annual gross receipts greater than \$10,000.00 for renewal by January 31 of the next calendar year.

GENERAL BUSINESS LICENSE REQUIREMENTS—(Chapter 6B.10)

Sec. 6B.10.040 "LICENSE REQUIRED." No person shall maintain or operate any device, vehicle or thing, or engage in any business, calling, profession, trade, occupation or activity specified in this subtitle without first procuring a license therefor from the City of Tacoma and paying the fees prescribed herein."

Sec. 6B.10.050 "SEPARATE LICENSES—WHEN REQUIRED." A separate license shall be obtained for each branch, establishment or separate location in which the business, calling, profession, trade, occupation or activity licensed by this title is carried on . . ."

Sec. 6B.10.070 "TERM OF LICENSE." All licenses issued pursuant to the provisions of this subtitle except as to those licenses for which a shorter term is herein specified, shall be effective as of the first day of the month of issuance regardless of the actual date of issue, and shall expire one year from effective date thereof, unless sooner revoked in the manner provided in this chapter."

Sec. 6B.10.090 "LATE PAYMENT RENEWAL OF LICENSE." Any licensee who shall fail to make payment on or prior to the due date of said license shall be subjected to penalty payments in the following amounts, unless an extension based upon good cause is granted by the Director:

A. If the license fee is not received on or before the due date: a penalty of 20 percent of the license fee or \$25, whichever is greater.

B. Any person who shall not secure a renewal within a period of over 1 month following the due date of the license fee shall forfeit any and all rights to the renewal thereof, but may apply for a new license, in which event he or she shall be charged a penalty equal to 50 percent of the license or \$50, whichever is greater. The granting of such a license by the City shall be within the discretion of the City.

All licenses issued subsequent to the initial license period shall be deemed renewal licenses if there has been no discontinuance of the licensee's operations or activities. No license shall be renewed as herein provided unless the licensee has paid in full all occupational license fees and taxes due to the City pursuant to the ordinances of the City during the preceding license term. Nonpayment of occupational license fees and taxes when due by the licensee during the term of any license shall constitute a ground for revocation of said license.

Sec. 6B.10.110 "POSTING OF LICENSE." License shall be posted.

ANNUAL BUSINESS LICENSE (CHAPTER 6B.20)

All persons engaging in business activity in or with the City of Tacoma are required to obtain an Annual Business License if gross receipts are greater than \$10,000.

One or more of the following General Licenses are required if your business engages in any of the following activities:

6B.30	Adult Entertainment	6B.150	Oil and Gas Delivery Vehicles
6B.40	Alarm Devices	6B.160	Pawnbrokers, Secondhand Dealers and Garage Sales
6B.50	Ambulances	6B.170	Sales - Door-to-Door Soliciting
6B.70	Entertainment and Dancing - Alcohol served	6B.180	Sales - Sidewalk Vendors
6B.80	Entertainment and Dancing or Skating Rinks - All Ages	6B.190	Scrap Metal and Recyclable Materials Dealers
6B.90	Fire Alarms	6B.200	Septic and Side Sewer Contractors
6B.110	Garages, Fuel Stations and Marine Repair Facilities	6B.210	Sign Erectors
6B.130	Home Occupations	6B.220	Taxicabs
6B.140	Hotels	6B.230	Temporary Licenses - Sales or Shows

NOTE: In addition to the above requirements, apply directly to the Tacoma-Pierce County Health Department, Food & Community Safety Section, for permits relating to **FOOD SALES, FOOD SERVICE AND/OR PUBLIC AND SEMIPUBLIC SWIMMING POOLS.**

TAX RETURNS

ADMISSION AND CABARET TAX (CHAPTER 6A.20) Monthly

NATURAL GAS (CHAPTER 6A.90), CABLE TV, TELEPHONE, CELLULAR/PAGING COMMUNICATION (CHAPTER 6A.40), GAMBLING TAX (CHAPTER 6A.60)—Punchboard, Pulltabs, Cardrooms, Bingo, Raffles, Amusement Games, CABARET TAX (CHAPTER 6A.20), ELECTRIC BUSINESS AND SOLID WASTE COLLECTION (CHAPTER 6A.50) Monthly

BUSINESS & OCCUPATION TAX (CHAPTER 6A.30)

Generally, as to taxes imposed under the above chapters of the Tacoma Municipal Code, returns and remittances are filed monthly, quarterly and annually. Reporting periods are assigned by the Tax and License Division. If a "Person" is engaged in transitory or temporary activity, the return and remittance will be due at the conclusion of the activity, performance, or exhibition, or at the conclusion of a series of activities, performances or exhibitions, or at such other time as the Director shall determine.

Any "Person" violating the provisions of Title 6 of the Tacoma Municipal Code shall be guilty of a misdemeanor.