



City of Tacoma
Finance Department/Tax & License Division
747 Market Street, Room 212, Tacoma, WA 98402-3770
(253) 591-5252 • tacoma.gov/taxandlicense

Contract Account # _____

Application for City of Tacoma Business License

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

Save time, apply online at FileLocal-wa.gov.

Please review and complete all sections. Applications will be delayed or denied if incomplete.

TYPE OF OWNERSHIP (CHOOSE ONLY ONE)

☐ Sole Owner

☐ LLC

☐ Partnership

☐ Corporation

Name of Owner, LLC, Partnership, or Corporation _____

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

LIST SOLE OWNERS, CORPORATE OFFICERS, LLC MEMBERS OR PARTNERS

Name _____ Title _____ Home phone # _____

Home address _____ City _____ State _____ Zip _____

Name _____ Title _____ Home phone # _____

Home address _____ City _____ State _____ Zip _____

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

OPENING DATE IN TACOMA _____

Provide the start date of business at this location. If located outside City of Tacoma use the first date of operation of business in Tacoma. For businesses outside City of Tacoma, see page 4 for information regarding business license exemption.

Name of Business (dba) _____

Describe in detail business activity; principal product sold or service provided _____

Physical Location _____ City _____ State _____ Zip _____

Mailing Address _____ City _____ State _____ Zip _____

Business Phone _____ Cell Phone _____

Email Address _____

OTHER BUSINESS INFORMATION

1. Do you operate any of the following mechanical devices?

Music: Yes No
Pool Table: Yes No
Amusement: Yes No

2. Do you provide gambling activities? Yes No

3. Do you charge admission? Yes No

4. Do you have employees? Yes* No

*If yes, number of employees working in City of Tacoma _____

5. Is your business address also your residence? Yes* No * If yes see Residential Business info on page 2

6. Is your business a 501c(3) non-profit recognized by the IRS? Yes* No If yes, include IRS Letter of Determination

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

ID# _____

WORLDWIDE GROSS INCOME

What do you anticipate your 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. See page 3 to determine the license fee. (Check One)

☐ 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

COMMERCIAL AND INDUSTRIAL SURVEY

The City of Tacoma must inventory all commercial or industrial users of the City's storm and sanitary sewer systems to help our businesses 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.*

RESIDENTIAL BUSINESS - Additional Requirements

Residential Businesses are businesses operated from the owner's residence within Tacoma city limits, in areas zoned for residential use. In most cases, if your business doesn't have a separate commercial location, it is considered a residence-based business. For residential businesses, a conditional residential license fee and a signed Conditional Residential Business Agreement are required, in addition to a general business license. If you are unsure if your business needs a residential business license call 253-591-5252.

Please review the list below to ensure your business complies with City ordinances.

- Ensure your business is allowed from your residence by calling Tacoma's Planning & Development Services at 253-591-5030.
- Obtain all applicable state and health department approvals, see page 4 for contact information.
- Review, complete, and sign the Conditional Residential Business Agreement form, located on page 5.
- Include payment along with the signed Conditional Residential Business Agreement form with your Business License application.

RENTAL PROPERTY – Within Tacoma City Limits

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

Rental Address: _____
Number Street City State Zip

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

Rental Start Date: _____ **Monthly Rent: \$** _____

Parcel Number: _____ **No. of Bedrooms:** _____ **Square Footage:** _____

Local Agent Name: _____ **Phone:** _____

*Applications for additional single-unit, multi-unit, or commercial properties can be found at tacoma.gov/taxandlicense.

DEMOGRAPHIC INFORMATION - You are not required to answer these questions, however, your participation is encouraged to help the City of Tacoma better understand the community we serve.

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

- | | | |
|--|---|---|
| <input type="checkbox"/> Asian | <input type="checkbox"/> Middle Eastern/North African | <input type="checkbox"/> White/Caucasian/European |
| <input type="checkbox"/> Black/African | <input type="checkbox"/> Native American/Alaska Native | <input type="checkbox"/> Rather Not Say |
| <input type="checkbox"/> Latino/Latine/Latinx/Hispanic | <input type="checkbox"/> Pacific Islander/Native Hawaiian | <input type="checkbox"/> Prefer to Self-describe: _____ |

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

SIGNATURE - Must be signed by sole proprietor, member, partner, or corporate officer

The undersigned acknowledges that this business will operate consistent with Tacoma's paid leave requirements, and zoning standards, meets fire and building code requirements, is governed by the Tacoma Municipal Code, and is responsible for becoming familiar with the code and abiding by its requirements. The undersigned hereby certifies under penalties of perjury that the information included here is correct to the best of his/her knowledge and belief.

Signed by _____

(Sole proprietor, partner, officer, or member)

Signature of preparer if other than owner, partner, officer, or member

Title _____ Date _____

BUSINESS LICENSING INFORMATION

SPECIFIC BUSINESS ACTIVITY

If your business engages in any of the following activities, additional license(s) may be required. For more information, visit our webpage at tacoma.gov/taxandlicense.

- | | |
|--|--|
| <input type="checkbox"/> 6B.30 Adult Entertainment | <input type="checkbox"/> 6B.140 Transient Accommodations |
| <input type="checkbox"/> 6B.40 Alarm Devices | <input type="checkbox"/> 6B.145 Live/Work and Work/Live |
| <input type="checkbox"/> 6B.70 Entertainment/Dancing - Alcohol Served | <input type="checkbox"/> 6B.150 Oil and Gas Tank Vehicles |
| <input type="checkbox"/> 6B.80 Entertainment/Dancing-No Alcohol Served & Teenage Dance | <input type="checkbox"/> 6B.160 Pawnbrokers, Secondhand Dealers & Garage Sales |
| <input type="checkbox"/> 6B.90 Fire Alarms & Fire Suppression Systems | <input type="checkbox"/> 6B.170 Sales - Door-to-Door Soliciting |
| <input type="checkbox"/> 6B.110 Garages, Fuel Stations & Marine Repair Facilities | <input type="checkbox"/> 6B.175 Sales - Food Truck Vendors |
| <input type="checkbox"/> 6B.125 Hazardous Materials | <input type="checkbox"/> 6B.180 Sales - Sidewalk Vendors |
| <input type="checkbox"/> 6B.130 Residential Business | <input type="checkbox"/> 6B.220 For-Hire Regulations |
| | <input type="checkbox"/> 6B.240 After Hours Club |

FILING INSTRUCTIONS

New license applications should be applied for at least 30 days prior to starting business in Tacoma. Mere filing of an application shall not give the applicant the right to engage in business activity. Please allow 10-15 business days for your application to be processed. For questions about licensing requirements visit tacoma.gov/taxandlicense or call 253-591-5252.

- **Mail your application and license fee payment to:**

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

- Make checks payable to: **City of Tacoma**

ANNUAL BUSINESS LICENSE - FEE

Tacoma's business license fees are determined based on anticipated annual worldwide gross income from business activities, regardless of location. 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
501(c)3 Organizations*	\$37
Under \$12,000 / branch location	\$37
\$12,000 - \$250,000	\$190
\$250,001 - \$1,000,000	\$435
\$1,000,000 - \$5,000,000	\$1,500
Over \$5,000,000	\$2,000

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.

***501(c)3 Organizations:** Proof of 501(c)3 status is required.

NON REPORTING STATUS

If your business's worldwide gross income is less than \$250,000 annually, your account will be placed on a non-reporting tax filing status. When your business anticipates worldwide gross income during a calendar year to be greater than \$250,000, it is your responsibility to notify Tax & License of the change in your reporting status and to pay the higher business license fee. Failure to do so may subject your business to 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. If you are unsure if your business falls under this threshold, please contact Tax & License at 253-591-5252 or visit our webpage at tacoma.gov/taxandlicense.

CITY ZONING, BUILDING & FIRE REQUIREMENTS

City zoning, building, and fire requirements must be met before business activity commences.

- The City Zoning code designates permitted uses of land based on mapped zones that separate one set of land uses from another. Please call Planning and Development Services at (253) 591-5030 to ensure your business location and activity meet the City's zoning requirements.
- The City Building code requires building permits when making any modifications to a building. Please call Planning and Development Services at (253) 591-5030 for information if making modifications.
- The City Fire code has certain exit and safety requirements depending on the type of business activity. Please call the Fire department at 591-5740 to ensure your business location and activity meet the City's fire requirements.



Federal and State Licensing Information

Use the information below as a guide to get your new business licensed. Each agency has different requirements that are dependent on your business activity and we recommend you contact each of them before starting your business.

- ☐ Determine the best type of business structure: Contact the Washington Secretary of State at **360-725-0377** or visit sos.wa.gov
- ☐ Obtain a Unified Business Identifier (UBI) by completing a Master Business Application at the Washington State Department of Revenue. Contact the Department of Revenue at **360-705-6741** or visit bls.dor.wa.gov
- ☐ Determine if you need to obtain a Professional License from the Washington State Department of Licensing by visiting dol.wa.gov/professional-licenses
- ☐ Determine if you need to obtain a license or permit from the Washington State Department of Labor and Industries by visiting lni.wa.gov/licensing or call **1-800-647-0982**
- ☐ Determine if you need a Federal Employer Identification Number from the Internal Revenue Service. Visit irs.gov for more information

We look forward to seeing you in Tacoma!



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Contract Account _____
Fee: \$100

INSTRUCTIONS: Review, complete and include with business license application. Residential Business license fee and completed Agreement is required for all City of Tacoma residential based business. See page 2 for more information.

Conditional Residential Business Agreement

Applicant Name _____ Telephone _____

Street Address _____ Zip Code _____

Description of Residential Business _____

I am the occupant of the subject property and I agree to conduct a residential business in accordance with all City codes and ordinances. I understand that I am subject to the conditions set forth below in addition to regulatory inspections

1. The use of the home as a residence will remain the primary use. The residential business will be clearly incidental and subordinate to the use of the dwelling as a residence.
2. No outdoor display or storage of materials, goods, supplies, or equipment used in the residential business 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 my business operations will be met.
5. There shall be no change in the outside appearance of the building or 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, including traffic, parking, noise, lighting, odors, fumes, hazards, and electrical interference. If the business is changed or expanded, contact Planning and Development Services (PDS) to find out if additional permitting is required.
6. Limited on-premises sales of products or stock-in-trade may be permitted in conjunction with a residential business; provided, that the product is accessory to a service offered through the business, 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. For example, a residential business engaged in hair salon services may sell hair care products or accessories. It must be clearly demonstrated that on-premises sales will be limited and consistent with the criteria per Tacoma Municipal Code (TMC)13.06.080.G.
7. The number of people that do not reside on the premises that are engaged in the residential business at the dwelling is not limited, so long as any negative impacts are found to be sufficiently mitigated consistent with the criteria set forth above.
8. Public Hours of Operation. 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 PDS for more information.
10. Residential businesses involved in 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 (maximum 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. Per TMC 13.06.080.G., 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.

I agree to the limits of the home occupation permit as specified above 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.

Applicant Name (Printed) _____ Applicant Signature _____ Date _____



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Conditional Residential Business Agreement Additional Requirements

I am the occupant of the subject property 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.