

17425 Ballinger Way NE
Lake Forest Park, WA 98155
Telephone: 206-368-5440
FAX: 206-364-6521
E-mail: cityhall@ci.lake-forest-park.wa.us
www.cityofflp.com



Mayor
David R. Hutchinson

Please find enclosed a business license application form for the City of Lake Forest Park. A business license is required for businesses located in or doing business in the city.

Contractors applying for building or mechanical permits must complete and submit the business license form along with the application fee. The business license will be issued within 2-3 weeks. The business license fee is \$20.00 annually based on the calendar year.

A business B&O tax form is required to be completed by businesses on a quarterly basis. The tax rate is two tenths of one percent (.002) of gross sales.

The enclosed information sheet regarding business license and tax collection provides additional information regarding doing business in Lake Forest Park. If you have further questions, please contact me.

Heidi Dunlap-Inglis
Accountant

Enclosures



City of Lake Forest Park
17425 Ballinger Way NE
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(206)368-5440 (206) 364-6521 (FAX)

BUSINESS LICENSE AND TAX COLLECTION INFORMATION

General

1. All businesses located or doing business in Lake Forest Park must be licensed. A business license application form must be completed and signed, along with the business license fee which is \$20.00 annually, based on the calendar year. After the application is processed, which takes up to two to three weeks, a license will be mailed to the business owner for display at the business location. (LFP Municipal Code, 5.04.190)
2. On a quarterly basis, a business tax of two tenths of one percent of the gross proceeds of the business is due and a tax return will be mailed to the business owner. Businesses collecting less than \$5,000.00 per quarter in taxable income, shall not be required to pay business tax. The signed return and the tax payment, if applicable, are due one month after the end of each quarter. (LFP Municipal Code 5.04.010-180, 230-240).
3. Deductions from the gross proceeds amount are allowed for the following: investment income, contributions, cash discounts, credit losses, excise taxes, interest on residential property, interest on farm loans, and items allowed as deductions for state B&O taxes for financial businesses (banks, loan companies, investment companies) only. (LFP Municipal Code 5.04.170)
4. All businesses, including Home Occupation Businesses, must comply with the land use code governing the property where the business is located. Home Occupation applications are subject to review by the Planning Department.
5. When reporting state sales tax, please make sure to use location code 1717 for the City of Lake Forest Park.
6. Taxes that are delinquent will be turned over for collection. The business owner is responsible for any and all collection fees; attorney and legal fees.

Annual Business Tax Returns

1. Businesses located in LFP at a residential-zoned address may elect to pay taxes on an annual basis. A business tax of two-tenths of one percent of the gross proceeds of the business is due, and a tax return will be mailed to the business owner.
2. Businesses which collect less than \$20,000.00 in taxable income for the year, or less than \$5,000.00 per quarter shall not be required to pay business tax.
3. Businesses choosing the annual reporting option must notify the city or they will be considered quarterly-reporting businesses and will be required to submit quarterly returns and payments.
4. The annual tax return will be mailed on or about January 1st of each year to businesses choosing the annual return option. The return and tax payment, if applicable, is due by January 31st of each year.
5. Businesses converting from quarterly to annual status during the year will be credited for any payments made during the year.



BUSINESS LICENSE APPLICATION

APPLICATION FEE: \$20.00

Date received: _____

Receipt No. _____

City of Lake Forest Park
17425 Ballinger Way NE
Lake Forest Park, WA 98155
(206) 368-5440 FAX (206) 364-6521

BUSINESS NAME

LICENSE NUMBER (if any)

BUSINESS LOCATION ADDRESS (CITY, STATE, ZIP) (REQUIRED)

BUSINESS MAILING ADDRESS (IF DIFFERENT) (CITY, STATE, ZIP)

BUSINESS TELEPHONE NUMBER

OWNER/MANAGER NAME

TELEPHONE

EMERGENCY CONTACT: NAME

TELEPHONE

TYPE OF BUSINESS (required)

SOLE PROPRIETOR

PARTNERSHIP

CORPORATION

PARTNERS OR CORPORATE OFFICER'S NAMES

WASHINGTON STATE UBI NO. (REQUIRED)

IF TAKING OVER A BUSINESS
PREVIOUS OWNER'S NAME

PREVIOUS LICENSE NO.

CONTRACTOR'S NO. (required for all contractors)

Please sign below and date for Application or Renewal. For Renewals, please update with any changes.

Signature

Title

Date

Taxes that are delinquent will be turned over for collection. The business owner is responsible for any and all collection fees: attorney and legal fees.

FOR HOME OCCUPATION BUSINESS PLEASE COMPLETE THE SECTION BELOW:

Residence total square feet: _____

Home occupation square feet and percent of residence floor area: _____

Explain activity of business in home: _____

Number of employees, traffic pattern, etc.: _____

APPROVAL/OFFICE USE ONLY

CONDITIONAL USE PERMIT NUMBER : _____ ZONING DISTRICT: _____

APPROVED LICENSE NUMBER: _____ DATE: _____ Receipt # _____ Building Dept. _____



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Home Occupation Application

Home occupations are regulated by Lake Forest Park Municipal Code and must be approved by the Planning Department. To apply for a Business License for a Home Occupation this form must be completed.

A. General Information:

Owner of Record: _____ Owner's Phone _____

Property
Address: _____

Applicants Name: _____ Contact Phone Number: _____

Contact Address (if different than property owner):

Please provide answers to the following questions:

1. How many square feet will be used in conjunction with the Home Occupation?

2. Description of Business:

3. Hours and Days of Operation:

4. Parking (Number of off-street parking spots):

5. Number of non-family members employed in the home occupation:

6. Number of Vehicles used by the home occupation that are stored on site:

B. Compliance Certification (initial next to each item):

General Conditions (**initial** next to each item):

All home occupations shall be permitted uses of the residential dwelling and shall comply with the following conditions at all times:

_____ The home occupation will be carried on entirely within the main residence and will not occupy more than 500 square feet of the residence.

_____ All activities related to the occupation will be conducted indoors, with the exception of those occupations related to plants and those uses specified under LFPMC 18.54 [day care].

_____ No more than two persons other than members of the immediate family residing on the premises will operate or be employed in the home occupation.

_____ The home occupation will not be conducted as a retail outlet for tangible goods. Goods will not be displayed or stored outside the residence of in a window.

_____ The home occupation will not create traffic, noise, smoke, dust, vapors, odors, vibration, glare, electrical interference, fire hazard, and any other hazard or nuisance which is greater or more frequent than that commonly associated with the permitted uses in that zone.

_____ One off-street parking space, in addition to that required (two parking spaces for each single family dwelling, 1.5 parking spaces for each multifamily unit) will be available for each employee not residing on site.

_____ No more than one vehicle used by the home occupation will be stored on the property. The vehicle will be stored in an off-street parking space and not exceed a gross weight of 10,000 lbs.

_____ The home occupation will not change the residential character of the home, including modifications of the site, which would suggest a use other than residential.

_____ Signs advertising the home occupation will not be used.

_____ The home occupation will require no more than two deliveries per day.

_____ The home occupation will have a current City of Lake Forest Park business license.

C. Signature Required

I acknowledge that I have read and understand this application and the pertinent Home Occupation regulations, as stated in the *Compliance Certification* section of this application. I further agree if the application is approved; I will comply with all pertinent regulations and conditions of approval as set forth by the City of Lake Forest Park. I certify that the information provided in this application and the associated business license application is true and correct:

Signature of Applicant: _____ Date: _____

Signature of Owner: _____ Date: _____

D. Approval/Denial (Office Use Only)

<u>STAFF COMMENT BOX-DO NOT WRITE IN THIS AREA.</u>	
Circle One:	Approved Denied
Comments:	_____

Signature of Responsible Official:	_____
Date Processed:	_____