

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
Jeff R Johnson

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 application form along with the application fee. The business license will be issued in most cases within 1-3 days. The business license fee is as follows:

Businesses Located in LFP	\$40.00
Businesses Located Outside LFP	\$80.00
Secondhand Dealers located in LFP	\$70.00

Issued for Calendar Year – January through December

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 at the telephone number or email address listed below.

Thank you.

Heidi Dunlap-Inglis
Accountant
(206) 368-5440 xt 132
heidi@cityofflp.com

Enclosures



City of Lake Forest Park
17425 Ballinger Way NE
Lake Forest Park, WA 98155
(206)368-5440 (206) 957-2830 (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 listed on the current fee schedule annually, based on the calendar year. After the application is processed, which in most cases takes 1-3 days, a license will be mailed to the business owner for display at the business location. (LFP Municipal Code, 5.02.030). Businesses may register with the online option **FileLocal** to apply for a business license.
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 5.04.030). Businesses that have an online **FileLocal** account can file tax returns online.
3. Deductions from the gross proceeds amount are allowed for the following: 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 5.04.080).
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 (available to LFP residential addresses only) 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 LFP residential businesses choosing the annual return option. The return and tax payment, if applicable, is due by January 31st of each year. Businesses may register with the online option **FileLocal** to file Business Tax Returns.
5. Businesses converting from quarterly to annual status during the year will be credited for any payments made during the year.



BUSINESS LICENSE APPLICATION - 2019

City of Lake Forest Park
17425 Ballinger Way NE
Lake Forest Park, WA 98155-5556
(206) 368-5440 FAX (206) 957-2830

- APPLICATION FEE:
- Businesses located in LFP \$40.00
 - Business located outside LFP \$80.00
 - Secondhand Dealer License \$70.00
 - Exempt (Registration Required)*
- Issued for Calendar Year Jan-Dec

Date received: _____
Receipt No. _____

ALL FIELDS ARE REQUIRED. INCOMPLETE APPLICATIONS WILL BE RETURNED

BUSINESS NAME _____ LFP Commercial Property? Yes No

BUSINESS LOCATION ADDRESS (CITY, STATE, ZIP) _____

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

BUSINESS TELEPHONE NUMBER _____

OWNER/MANAGER NAME _____ TELEPHONE _____

EMERGENCY CONTACT: NAME _____ TELEPHONE _____

TYPE OF BUSINESS _____

SOLE PROPRIETOR PARTNERSHIP CORPORATION

PARTNERS OR CORPORATE OFFICER'S NAMES _____

WASHINGTON STATE UBI-16 # _____ Have you been previously licensed in Lake Forest Park /License #? _____

CONTRACTOR'S #. (required for all contractors) _____

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

Signature _____ Title _____ Date _____

Printed Name: _____

Local Lake Forest Park B&O Tax Rate: .002 % on gross sales over \$5,000.00 quarterly. 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.

***Exempt from fee (see LFPMC 5.02.030 to verify your business is exempt). If gross sales exceed \$2,000 the business owner is responsible for payment of business license fee.**

FOR HOME OCCUPATION BUSINESS PLEASE COMPLETE SECOND FORM

APPROVAL/OFFICE USE ONLY

Copy to KCFD? _____ ZONING DISTRICT: _____

Building Dept. _____ Planning/Permitting: _____

APPROVED LICENSE NUMBER: _____ DATE: _____ Approval: _____

L&I WC WSDOR DATE: _____

cc: Planning Dept (Date): _____ Building Dept (Date): _____



City of Lake Forest Park
17425 Ballinger Way NE
Lake Forest Park, WA 98155
206-368-5440

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.
 Please contact the Planning Department for information on Day Care/Adult Day Care requirements

A. General Information:

Owner of Record: _____ Owner's Phone Number: _____
 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 (Total number of off-street parking spaces : _____
Note: LFPMC 18.50.040 requires that 1 off-street parking space, in addition to that required by LFPMC 18.58.030 (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. Parking spaces located in the driveway or in the garage can count as off-street parking spaces even if they are not actually usable.
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) as required by LFPMC 18.50.040

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.

See Other Side to Complete Application

- _____ 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:	_____