

17425 Ballinger Way NE
Lake Forest Park, WA 98155
Telephone: 206-368-5440
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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

TREE CONTRACTORS (ONLY)

REQUIRES SIGNED STATEMENT OF TREE REGULATION ACKNOWLEDGEMENT

(See attached form)

City of Lake Forest Park
 17425 Ballinger Way NE
 Lake Forest Park, WA 98155-5556
 (206) 368-5440 ext 132
 FAX (206) 957-2830

APPLICATION FEE:
 Businesses located in LFP \$40.00
 Business located outside LFP \$80.00
 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 if your business is exempt). If gross sales exceed \$2,000 this year, the business owner is responsible for payment of the business license fee.**

FOR HOME OCCUPATION BUSINESS PLEASE COMPLETE SECOND FORM

APPROVAL/OFFICE USE ONLY

Copy to KCFD? _____ ZONING DISTRICT: _____

Building Dept. _____ Planning/Permitting: _____

PENDING LICENSE NUMBER: _____ DATE: _____ Approval: _____

L&I WC WSDOR DATE: _____

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

*FOR TREE REMOVAL, ARBOREAL, LAND CLEARING, GRADING AND HEAVY EQUIPMENT
CONTRACTORS ONLY*

Statement of Tree Canopy Preservation and Enhancement Acknowledgment

The Lake Forest Park Municipal Code requires that all contractors involved in tree removal, trimming, arborist services and land clearing activities must sign and submit a "Statement of Tree Canopy Preservation and Enhancement Acknowledgment" to the City. This is required in addition to the business license requirements set forth in Chapter 5.02.030 of the Lake Forest Park Municipal Code. Please review the following and sign below:

I, _____, a duly licensed professional contractor in the State of Washington, or professional forester, hereby attest that I have read and am knowledgeable of Chapter 16.14 Tree Canopy Preservation and Enhancement of the City of Lake Forest Park Municipal Code.

I further attest that, as a professional doing land clearing work in the City of Lake Forest Park, I am accountable for following the City's Tree Canopy Preservation and Enhancement requirements, including obtaining a tree removal permit or exemption prior to performing tree removal or clearing work, as defined by Chapter 16.14 of the Lake Forest Park Municipal Code, as well as following all conditions and requirements of said permit or exemption.

I attest that, if I fail to follow tree protection requirements, I will be held jointly responsible with the landowner for any restitution required as a result of environmental damage determined by the City Arborist to be the result of improper tree removal or land clearing activities at the site. This may result in claims against my bond pursuant to Section 18.27.040 of the Revised Code of Washington and other monetary penalties as allowed by this Chapter or State law.

Company Name _____

Signature _____ Date _____

Private contractors involved in land clearing operations who do not provide the above statement shall be prohibited from performing tree removal and land clearing services in the city of Lake Forest Park, shall be in violation of Chapter 16.14 and may be prosecuted under this chapter, the City's civil penalties ordinance, or as otherwise provided by law.