



**City of Tacoma  
Finance Department**

**Lockbox Receipting Services  
RFP Specification No. FI21-0595F**

**QUESTIONS and ANSWERS**

All interested parties had the opportunity to submit questions in writing by email to Tad Carlson by 3:00 pm on September 27, 2021. The answers to the questions received are provided below and posted to the City's website at [www.TacomaPurchasing.org](http://www.TacomaPurchasing.org). Navigate to *Current Contracting Opportunities / Services*, and then click *Questions and Answers* for this Specification. This information IS NOT considered an addendum. Respondents should consider this information when submitting their proposals.

- Question 1:** Can we have more time to respond to the RFP?  
**Answer 1:** **No. To be fair and consistent to all parties, we need to stick with the allotted timeframe.**
- Question 2:** How many Lockbox remittance document formats are there? Tacoma Utilities Payments, Tax payments forms, Others?  
**Answer 2:** **Utility payments, miscellaneous payments, tax & license payments (invoices – business license & animal license renewals -- tax returns – quarterly & annual B & O, gambling, monthly/quarterly utility – account balance statements -- delinquent letters – tax assessments – desk & field)**
- Question 3:** Can we get samples of each of the lockbox remittance documents?  
**Answer 3:** **See attached**
- Question 4:** How many PO Boxes does the City of Tacoma have?  
**Answer 4:** **There are currently three PO boxes: one for Tax and License, one for Utilities and one for miscellaneous payment.**

From Appendix D

- Question 5:** The City requires that payments be picked up at the designated City of Tacoma Post Office. If we believe that our solution(s) provides a more efficient solution than using your P.O. Box located in Tacoma will our proposal be eliminated from consideration?  
**Answer 5:** **We are open to alternative proposal ideas, but historically, council members have wanted to keep the mailing address for payments within the City of Tacoma so they don't have to answer questions about why payments are mailed elsewhere.**
- Question 6:** What problem does this serialized deposit slip solve? If we propose a different solution for Serialized deposit slips, will our proposal be eliminated from consideration?

**Answer 6:** We use serialized deposit slips to identify the department whose payments are being deposited. Again, we are open to alternative proposal ideas and such proposals will not be eliminated from consideration.

**Question 7:** Exceptions are required to be out sorted from the work put back into envelope and sent physically back to client. If we propose our on-line web decisioning solution will we be eliminated from consideration?

**Answer 7:** You will not be eliminated from consideration if this is in your proposal.

**Question 8:** Documents and Correspondence: If we propose a different solution for Documents with Correspondence, will our proposal be eliminated from consideration?

**Answer 8:** You will not be eliminated from consideration if you have an alternative proposal in this area.





MyTPU.org/MyAccount  
(253) 502-8600  
3628 S. 35th St. | Tacoma, WA 98409

Account#  
Amount Due  
\$4,745.57  
Due Date  
Past Due




646200473172

**Billing period - 6/30/21 to 7/30/21**  
**(31 days)**

	Electricity Average cost per day \$2.90	\$89.97
	Drinking water Average cost per day \$1.09	\$33.83



**Environmental Services**

	Wastewater Average cost per day \$1.78	\$55.06
	Solid waste & recycling Average cost per day \$2.50	\$77.46
	Surface water Average cost per day \$0.79	\$24.52

**Total Current Charges** **\$280.84**

Previous Amount Due	\$4,464.73
Payments	\$0.00
Past Due - Due Now	\$4,464.73
Current Charges Due 10/14/21	\$280.84
<b>Amount Due</b>	<b>\$4,745.57</b>

- **Final Bill - Thank you!**  
It has been a pleasure to serve you. Please consider this invoice a record of good payment history, which may be requested by another utility.
- **Prorated Fixed Charge**  
Your Fixed Charge has been prorated for the number of days in this billing period. Learn more at [MyTPU.org/FixedCharge](https://MyTPU.org/FixedCharge)
- **Our lobby is now open**  
Schedule your appointment to visit our lobby up to seven days in advance.  
[MyTPU.org/Appt](https://MyTPU.org/Appt)
- **Help advance local renewable energy**  
Participant membership funds local grants. You can make a difference by enrolling today.  
[MyTPU.org/EvergreenOptions](https://MyTPU.org/EvergreenOptions)
- **Conserving water can lower your bill**  
Using water wisely, fixing leaks, and turning off the tap can reduce water usage.  
[MyTPU.org/WaterSmart](https://MyTPU.org/WaterSmart)



**Pay online at MyTPU.org/MyAccount**  
or make checks payable to City of Tacoma and mail to  
P.O. Box 11010 - Tacoma, WA 98411-1010

**Account# 1**

**Amount Due**  
\$4,745.57  
**Due Date**  
Past Due

☐ Check if your payment includes a donation to the low-income assistance program. Thank you!



Amount \$ \_\_\_\_\_

**Amount Paid**  
\$ \_\_\_\_\_

Issue date 9/28/21

**Tacoma Power****Meter #172201**

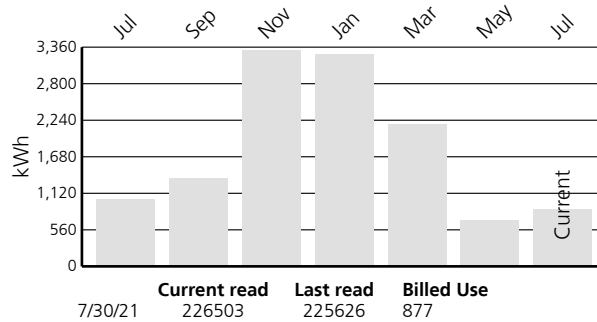
Energy* 877@\$.045351/kWh	\$39.77
Distribution* 877@\$.036569/kWh	\$32.07
Fixed charge @\$17.55/month	<u>\$18.13</u>
<b>Total</b>	<b>\$89.97</b>

Taxes included in your power service:

Tacoma gross earnings - 7.5% - \$6.75

State Public Utility - 3.8734% - \$3.48

\* The energy charge is for producing electricity. The distribution charge is for delivering that electricity to you.

**Power use**

This billing period

**877.00 kWh**

Last year

**1028.00 kWh**

Difference

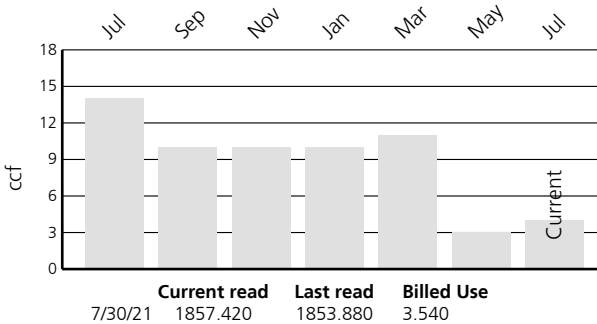
**-151.00 kWh****Tacoma Water****Meter #**

3.540@\$2.164000/ccf	\$7.66
Fixed Charge @\$25.32/month	<u>\$26.17</u>
<b>Total</b>	<b>\$33.83</b>

Taxes included in your water service:

Tacoma gross earnings - 8.0% - \$2.71

State Public Utility - 5.029% - \$1.70

**Water use****(1 ccf = 748 gallons)**

This billing period

**3.540 ccf**

Last year

**13.950 ccf**

Difference

**-10.410 ccf****Wastewater**

5.210@\$5.150000/ccf *	\$26.83
Fixed charge @\$27.32/month/dwelling	<u>\$28.23</u>
<b>Total</b>	<b>\$55.06</b>

These taxes may be included in your wastewater service:

State B&amp;O - 1.898%

Tacoma gross earnings - 8.0%

State sewer collection - 3.852%

\* ccf charge based on city average winter water use.

**Payments**

No payments received.

**How to Contact Us****Customer Services: (253) 502-8600**

- Toll free (800) 752-6745
- TTY for the hearing impaired (800) 833-6384

Report a power outage: (253) 502-8602

Water issues: (253) 502-8384

Flooding/sewer backups: (253) 591-5585

**Para asistencia en español, por favor llame (253) 502-8771****Solid Waste & Recycling**

90 Gal Resi Garbage 1/2 Month Pickup	\$74.54
Recycle Reset Surcharge	<u>\$2.92</u>
<b>Total</b>	<b>\$77.46</b>

**How to make a payment**

Online | MyTPU.org/MyAccount

Pay Box | 2 at TPU | 3628 S. 35th St.  
Find other locations at MyTPU.org/PayBoxPhone | (253) 502-8608  
24 hours a day, 7 days a weekMail  
P.O. Box 11010 | Tacoma, WA 98411-1010In Person | 3628 S. 35th St. | Tacoma, WA 98409  
Monday through Friday, 8 a.m. to 5:30 p.m.

Your bill includes charges for electricity, delivery services, general administration and overhead, metering, taxes, conservation expenses, and other items.

Want to learn more about green power? Visit MyTPU.org.

**Has your phone number or email address changed?**

Update your information at MyTPU.org/MyAccount.



MyTPU.org/MyAccount  
(253) 502-8600  
3628 S. 35th St. | Tacoma, WA 98409

**Billing period - 6/30/21 to 7/30/21 (31 days)**  
Issue date 9/28/21

Page 3 of 3

**Account#**  
**Amount Due**  
**\$4,745.57**  
**Due Date**  
Past Due

These taxes may be included in your solid waste service:

State B&O - 1.5%

Tacoma gross earnings - 8.0%

B&O retail - 0.471%

State refuse collection - 3.6%



## Surface Water

Parcel charge	<u>\$24.52</u>
<b>Total</b>	<b>\$24.52</b>

These taxes may be included in your surface water service:

Tacoma gross earnings - 8.0%

State B&O - 1.5%

*\*Parcel charge includes fixed fee, plus area charge for each 500 square feet.*

Amount Enclosed:  
\$

#0000 0000 5095 5#



██████████ ST  
TACOMA, WA 98422-1902

Person ID: ██████████



Renew or license a new pet online at [www.cityoftacoma.org/pets](http://www.cityoftacoma.org/pets)

License Fees	Dog	Cat
Altered pet (proof required)	\$30.00	\$20.00
Altered pet Senior Citizen (65+) or Disabled Owner (Proof required)	\$10.00	\$5.00
Unaltered pet	\$65.00	\$65.00
Unaltered pet Senior Citizen (65+) Or Disabled Owner (Proof required)	\$35.00	\$35.00

Late Fee Information	
Pet licenses are due by the due date (indicated below). As a courtesy a 30 day grace period is offered. Please add applicable late fee if paying renewal license after 30 day grace period.	
Each License paid 30-59 Days Past Due	Add \$10
Each License paid 60+ Days Past Due	Add \$20

PLEASE RETURN BOTTOM PORTION WITH YOUR PAYMENT AND NOTE ANY ADDRESS OR PHONE NUMBER CHANGES.

**Go Paperless!**

Have an email address? Get your renewals notices sent directly to your email, save paper and time by paying online. To opt in for email renewals, register your email address at [www.cityoftacoma.org/pets](http://www.cityoftacoma.org/pets)

Due Date: February 29, 2020

CITY OF TACOMA  
ANIMAL LICENSING

Make checks payable to:  
City of Tacoma

Person ID: ██████████

CHECK #

LICENSE #

NAME  
MAX

BREED  
LABRADOR RETR

ALTERED MALE DOG

FEE  
A387773 10.00

LIC SRDA

Total License Fee:  
Additional Pets:

10.00

Late Fees

Total Enclosed

\_\_\_\_\_  
\_\_\_\_\_

# SAMPLE



**Tacoma** City of Tacoma  
Finance Department/Tax & License Division

#000 [REDACTED] #

**Tax & License**  
**Account #** [REDACTED]



March 10, 2020

Site Address: [REDACTED]

## PAST DUE NOTICE CITY OF TACOMA TAX AND LICENSE ACCOUNT

This is a reminder that we have not received the liabilities listed below and that your account is currently past due. If you have recently mailed your payment, please accept our thanks and disregard this notice.

If you are no longer doing business in Tacoma, please notify our office in writing or via email at [collections@cityoftacoma.org](mailto:collections@cityoftacoma.org) with the date of closure.

Period	Liability	Invoice Number	Due Date	Amount
	Retail Tax, Prntg, Prntg & Pub / 2016 Annual	Tax Assessment	11/19/2017	56.47
	Retail Tax, Prntg, Prntg & Pub / 2014 Annual	Tax Assessment	11/19/2017	734.71
	Retail Tax, Prntg, Prntg & Pub / 2013 Annual	Tax Assessment	11/19/2017	548.15
	Service & Other Tax / 2016 Annual	Tax Assessment	11/19/2017	171.52
	Service & Other Tax / 2014 Annual	Tax Assessment	11/19/2017	1,830.94
	Service & Other Tax / 2013 Annual	Tax Assessment	11/19/2017	5,812.28
	Tax Return Penalties / 2013 Annual	Tax Assessment	11/19/2017	2,162.54
	Tax Return Penalties / 2014 Annual	Tax Assessment	11/19/2017	872.32
	Tax Return Penalties / 2016 Annual	Tax Assessment	11/19/2017	66.12
	Tax Return Interest / 2014 Annual	Tax Assessment	11/19/2017	162.49
	Tax Return Interest / 2016 Annual	Tax Assessment	11/19/2017	5.13
	Tax Return Interest / 2013 Annual	Tax Assessment	11/19/2017	530.04
2017	Tax Return Penalties		11/21/2017	1,373.11
2017	Tax Return Interest		11/21/2017	22.89
	Retail Tax, Prntg, Prntg & Pub / 2015 Annual	Tax Assessment	11/22/2017	215.45
	Service & Other Tax / 2015 Annual	Tax Assessment	11/22/2017	409.20
	Tax Return Penalties / 2015 Annual	Tax Assessment	11/22/2017	118.68
	Tax Return Interest / 2015 Annual	Tax Assessment	11/22/2017	27.07
2017	Tax Return Penalties		11/24/2017	93.70
2017	Tax Return Interest		11/24/2017	1.56
2017	Tax Return Penalties		12/20/2017	915.41
2017	Tax Return Penalties		12/23/2017	62.46
2018	6B.20 ANNUAL BUSINESS LICENSE	80479324	01/31/2018	250.00



# SAMPLE

Tax & License  
Account # [REDACTED]

2017	Annual Tax Return	01/31/2018	
2018	License Penalties - Debit	02/10/2018	50.00
2018	License Penalties - Debit	03/03/2018	75.00
2018	Tax Return Interest	03/19/2018	24.45
2018	Annual Tax Return	01/31/2019	
<b>Total</b>	<i>(Does not include any outstanding tax returns, if applicable)</i>		<b>16,591.69</b>

We value your business operations in Tacoma. To bring your account current, please file and/or pay the outstanding items due on your account. For payment options or questions, please contact the Tax & License Division at (253) 591-5252 or email [collections@cityoftacoma.org](mailto:collections@cityoftacoma.org).

Past due accounts may be referred to the City's collection agency for further collection efforts.

Thank you for your prompt attention to this matter.

Tax and License



**Tacoma** City of Tacoma  
Finance Department/Tax and License Division

SAMPLE



#0005001038232#

FILELOCAL TEST  
747 MARKET ST, 212  
TACOMA WA 98402

**Tax & License**  
**Account: 500103823**

October 05, 2019

**Tax and License Account Statement**

Your business is important to the City and the citizens of Tacoma. Our records indicate the following item(s) are due or past due on your account. If you have already filed or sent in payment, please disregard this notice.

Liabilities	Invoice Number	Date Due	Amount
License Penalties - Debit		02/12/2019	25.00
License Penalties - Debit		03/03/2019	30.00
6B.20 ANNUAL RENTAL LICENSE	80555577	11/30/2019	250.00
Annual Tax Return		01/31/2018	
Annual Tax Return		01/31/2019	
<b>Total (Does not include any outstanding tax returns, if applicable)</b>			<b>305.00</b>

To bring your account current, please remit \$305.00 plus any tax due (if applicable) with your tax return(s) and this statement. If you need a blank tax return please send your request to [taxinfo@cityoftacoma.org](mailto:taxinfo@cityoftacoma.org); include your contract account number and business name in the email.

Thank you for your prompt attention to this matter.

Sincerely,

Tax & License



## ASSESSMENT NOTICE

2016 3rd Quarter Tax Return

March 13, 2018

### Tax & License

Contract Account #: [REDACTED]

Tax Return Number: 201600024805

#000 [REDACTED] #



8192

### Physical Location:



<u>Due Date</u>	<u>Postmark Date</u>			<u>Discovery Date</u>	
October 31, 2016	October 31, 2016			February 26, 2018	
Classification	Gross Amount	Deductions	Taxable Amount	Rate	Total Tax
Reported Retailing	\$101,545.90		\$101,545.90		\$155.37
Corrected Retailing	\$113,636.92		\$113,636.92	0.00153	\$173.86

TAXABLE INCOME IS BASED ON TACOMA RETAILING REPORTED  
TO WA STATE DOR FOR THE PERIOD.

CORRECTED TAX AMOUNT DUE \$18.49  
INTEREST PAID  
INTEREST \$0.70  
LATE PENALTY PAID  
LATE PENALTY DUE  
SUBSTANTIALLY UNDERPAID PENALTY  
TOTAL DUE \$19.19

PLEASE ENTER  
YOUR CHECK #

A REVIEW OF YOUR ACCOUNT FOR THE ABOVE PERIOD DISCLOSES A BALANCE DUE AS SHOWN  
To avoid further penalties payment must be received by March 28, 2018

**Return This Copy With Payment**



City of Tacoma  
Finance Department / Tax & License Division  
PO Box 11640, Tacoma, WA 98411-6640  
253-591-5252 www.cityoftacoma.org/taxandlicense



## Utility Tax Return

Physical Location: 747 MARKET ST TACOMA WA 98402-3701

Tax & License  
Contract Account #:  
Invoice Number: ZT05201901

YEAR: 2019

PERIOD: 1st Quarter

DUE DATE: 04/30/2019

TOTAL GROSS INCOME INCLUDES INCOME GENERATED FROM BUSINESS ACTIVITY IN TACOMA AND ALL OTHER LOCATIONS					
COLUMN 1 TAX CLASSIFICATION	COLUMN 2 GROSS INCOME SEE DEFINITION ABOVE	COLUMN 3 DEDUCTIONS SHOW DETAIL BELOW	COLUMN 4 TAXABLE INCOME	COLUMN 5 TAX RATE	COLUMN 6 TAX DUE
Telephone (31647)				0.0750000	
Pager (31641)				0.0750000	
Cellular (31644)				0.0750000	
Franchise (31635)				0.0500000	
PEG (31649)				0.0100000	
Solid Waste Collection (31636)				0.0800000	
Electricity (31637)				0.0750000	
Column Total					
Penalties - SEE REVERSE (31960)					
Interest - SEE REVERSE (31961)					
TOTAL PAYMENT ENCLOSED >> CHECK#					

TAX CLASSIFICATION DEDUCTIONS	Credit Losses (1)	Interstate (3)	Other (5)	Other Description	Sales for Resale (7)	Rental or Lease of Real Property (8)	TOTAL DEDUCTIONS
Telephone (31647)							
Pager (31641)							
Cellular (31644)							
Franchise (31635)							
PEG (31649)							
Solid Waste Collection (31636)							
Electricity (31637)							

HAS BUSINESS DISCONTINUED, SOLD OR TRANSFERRED? YES [ ]	I declare under the penalties of perjury that I have examined this return (including any accompanying documents) and, to the best of my knowledge and belief, it is a true, correct and complete return.  Signature: _____ Office of Title: _____ Telephone #: _____ Date: _____ NEW ADDRESS? YES [ ] (Make corrections above on address)
Date Business Discontinued in Tacoma: _____ (Date)	
Name, Address & Phone # of New Owner: _____	
_____	
_____	

# City of Tacoma - Tax and License Division

## Utility Tax Return

Tacoma Municipal Code Title 6 imposes taxes for the act or privilege of engaging in business activities. The amount of tax is computed by multiplying the measure of the tax by the tax rate applicable to the particular business. Business activity is separated into a type of tax classification with a corresponding tax rate, indicated on the front of the return. A brief description of each classification is as follows:

### Chapter 6A.10 General Tax Provisions

**Penalties and Interest** - Penalties and interest are assessed for the failure to file and pay tax returns on or before the due date. The due date is the last day of the month following the end of the reporting period. USPS postmark date will determine the date of filing when a tax return is mailed.

**Computing Penalty** - if a tax return is paid within one month following the due date, add 9% of the tax; within the second month following the due date, add 19% of the tax; after the last day of the second month following the due date, add 29% of the tax. Minimum penalty assessment is \$5.00. Interest is computed at the current annual rate. For current or previous years rates, please call 253-591-5252.

### Chapter 6A.40 Communications Tax

**Cable** - the business of transmitting voice, video or data signals, either one-way or two-way. The measure of tax is the gross income from such business derived from cable service provided to customers within the City of Tacoma.

**Franchise Fee** - an existing franchise provides that the franchisee shall pay to the City for the privilege of maintaining a Community Antenna Television System or Coaxial Cable Subscriber System in the City of Tacoma such percentage of the gross receipts of the business as the City Council shall prescribe under Title 6 of the Municipal Code, and that this percentage shall in no event be less than 1 percent per annum, as provided in articles VIII of the Official Charter of the City of Tacoma, then, pursuant to such franchise provision, the City Council does determine that the franchisee under such franchise shall pay to the City on a monthly basis 5 percent of gross receipts as a franchisee for the privilege of using public right-of-way for the purposes authorized under such franchisee's existing franchises.

**PEG** - an existing franchise provides that the franchisee there under provides for Public, Education and Government ('PEG') use of the cable system, the franchisee shall pay to the City any applicable fees, penalties, and interest as provided in the franchise agreement.

**Cellular** - a two-way voice or data telephone/telecommunications system based in whole, or substantially in part, on wireless radio communications, and which is not subject to regulation by the Washington Utilities and Transportation Commission (WUTC). This includes cellular mobile service. The definition of cellular mobile service includes other wireless radio communications services such as specialized mobile radio (SMP), personal communications services (PCS), and any other evolving wireless radio communications technology, which accomplishes a purpose similar to cellular mobile service. Gross income is from cellular telephone business provided to customers whose place of primary use is within the City.

**Pager** - service provided by means of an electronic device which has the ability to send or receive voice or digital messages transmitted through the local telephone network, via satellite or any other form of voice or data transmission. Gross income is from cellular telephone business provided to customers whose place of primary use is within the City.

**Telephone** - the providing by any person of access to a telephone network, telephone network switching service, toll service or coin telephone service, or providing of telephonic, video, voice, data, or similar communication or transmission for hire via a telephone network, toll line, or channel, cable, microwave, or similar communication or transmission system. Network telephone service includes the provision of electronic transmitting to and from the site of an internet service provider via a telephone network toll line or channel, cable, microwave or similar communication transmission system, without regard to whether such service is referred to as voice over internet protocol services. It also encompasses interstate service, including toll service, originating from or received on telecommunications equipment or apparatus within the state; the charge for the service is billed to a person in this state. Gross income is from telephone business provided to customers within the City. Network telephone service does not include the providing of competitive telephone service, the providing of cable television service or the providing of broadcast services by radio or television stations, nor the provision of internet services as defined in RCW 82.04.297, including the receipt of dial-in connection provided at the site of the internet service provider.

**Competitive Telephone Service** - reported on your annual or quarterly business occupation tax return.

### 6A.50 Electronic Business and Solid Waste Collection

**Electricity Business** - the business of producing, transmitting, distributing or selling electricity.

**Solid Waste Collection Services** - receiving solid waste for transfer, processing, treatment, storage, or disposal, including but not limited to, all collection services, public or private dumps, transfer stations, and similar operations. 'Solid waste', for purposes of this subsection, means garbage, trash, rubbish or other material discarded as worthless or not economically viable for further use, infectious, hazardous, or toxic wastes, and recyclable or reusable materials collected, in whole or part, for recycling or salvage.

### 6A.60 Natural or Manufactured Gas Tax

**Natural Gas** - the business of transmitting, distributing, brokering or selling natural or manufactured gas.

### Tax Exemptions and Deductions

Deductions and Exemptions taken in Column 3 must be explained in the space provided.

Unexplained deductions or exemptions will be disallowed and assessments issued for tax deficiency.

The law allows certain exemptions and deductions. Some of the more common exemptions and deductions are listed below.

- Credit losses actually sustained, if on an accrual basis
- Sales tax is the only allowable deduction of tax



City of Tacoma  
Finance Department / Tax & License Division  
PO Box 11640, Tacoma, WA 98411-6640  
253-591-5252 [www.cityoftacoma.org/taxandlicense](http://www.cityoftacoma.org/taxandlicense)



## Monthly Gambling Tax Return

Physical Location: 747 MARKET ST TACOMA WA 98402-3701

Tax & License  
Contract Account #: 500139926  
Invoice Number: ZT02201910

#0005001399262#

JOINT VENTURE  
747 MARKET ST  
TACOMA WA 98402-3701

YEAR: 2019

PERIOD: October

DUE DATE: 11/30/2019

COLUMN 1 TAX CLASSIFICATION	COLUMN 2 GROSS INCOME	COLUMN 3 DEDUCTION GAMBLING PRIZES PAID OUT (15)	COLUMN 4 TAXABLE INCOME	COLUMN 5 TAX RATE	COLUMN 6 TAX DUE
Amusement Games (31857)				0.0200000	
Punchboard (31853)				0.0500000	
Pulltab (31854)				0.0500000	
Subtotal					
Penalties					
Interest					
TOTAL PAYMENT ENCLOSED >>			CHECK#		

### Computing Penalty - if a tax return is paid within:

One month of the due date	9% of tax due
The second month of the due date	19% of tax due
After the last day of the second month of the due date	29% of tax due
Minimum penalty assessment is \$5.00. Interest is computed at the current annual rate. For current or previous year's rates, please visit <a href="http://www.cityoftacoma.org/businesslicense">www.cityoftacoma.org/businesslicense</a> or call 253-591-5252.	

HAS BUSINESS DISCONTINUED, SOLD OR TRANSFERRED? YES [ ] If yes, Please enter the information below:	I declare under the penalties of perjury that I have examined this return (including any accompanying documents) and, to the best of my knowledge and belief, it is a true, correct and complete return.
Date Business Discontinued in Tacoma:	Print Name:
Name & Address of New Owner:	Signature: _____ Date: _____
	Phone Number: _____
Phone Number of New Owner:	Tax Preparer YES [ ]

# City of Tacoma - Tax and License Division

## Monthly Gambling Tax Return

Tacoma Municipal Code Title 6 imposes taxes for the act or privilege of engaging in business activities. The amount of tax is computed by multiplying the measure of the tax by the tax rate applicable to the particular business. Business activity is separated into a type of tax classification with a corresponding tax rate, shown on the front of the return. A brief description of each classification is as follows:

### Chapter 6A.10 - General Tax Provisions

**Penalties and Interest** - Penalties and interest are assessed for the failure to file and pay tax returns on or before the due date. The due date is the last day of the month following the end of the reporting period. USPS postmark date will determine the date of filing when a tax return is mailed.

### Chapter 6A.60 - Gambling Excise Tax

**For-Profit Punchboard and Pull tab** - based on the gross income computed by multiplying the number of chances played on said board times the price or value of each individual chance or play.

**Amusement Games** - based on the gross income computed by multiplying the number of chances played of said games times the price of each individual chance or play. Amounts paid out for merchandise prizes for amusement games may be deducted from the gross income.

**If you have Bingo, Raffle, Cabaret or Social Card Room activity please contact Tax & License at 253-591-5252 to determine your tax reporting responsibilities.**

SAMPLE



City of Tacoma  
Finance Department / Tax & License Division  
PO Box 11640, Tacoma, WA 98411-6640  
253-591-5252 www.cityoftacoma.org/taxandlicense



**Business and Occupation Tax Return**  
**Title 6 of the Tacoma Municipal Code, as Amended.**

Physical Location: 27400 NORTHWESTERN HWY, #120 SOUTHFIELD MI 48034-4724

**Tax & License**

**Contract Account #:** [REDACTED]

**Invoice Number:** Z104202101

#000 [REDACTED] #

**YEAR:** 2021

**PERIOD:** 1st Quarter

**DUE DATE:** 04/30/2021

**TOTAL GROSS INCOME INCLUDES INCOME GENERATED FROM BUSINESS ACTIVITY IN TACOMA AND ALL OTHER LOCATIONS**

COLUMN 1 TAX CLASSIFICATION	COLUMN 2 GROSS INCOME SEE DEFINITION ABOVE	COLUMN 3 DEDUCTIONS	COLUMN 4 TAXABLE INCOME	COLUMN 5 TAX RATE	COLUMN 6 TAX DUE
Manufacturing & Extractions (31603)				0.0011000	
Retailing (31604)				0.0015300	
Wholesale Tax (31607)				0.0010200	
Service & Other (31605)				0.0040000	
Retail Services (31601)				0.0040000	
Service & Other Apportioned (31655)	Tacoma Taxable Receipts From Supplemental			0.0040000	
Intl Investment (31625)				0.0005500	
Admissions (General) (31621)	Include Supplemental			0.0500000	
Column Total					
If column 2 gross income is less than \$250,000.00 for the entire calendar year, then no tax is due OR column 4 taxable income is less than \$20,000 for the entire calendar year, then no taxes due.					
LESS JOB CREDITS (See Reverse) - MUST HAVE INFORMATION SHEET ON FILE (31615)					
LESS MULTIPLE ACTIVITIES TAX CREDIT - MUST HAVE SUPPLEMENTAL FORM ATTACHED (31617)				AVAILABLE AT CITYOFTACOMA.ORG	
LESS SMALL BUSINESS CREDIT (31858)					
Penalties - SEE REVERSE (31960)					
Interest - SEE REVERSE (31961)					
<b>TOTAL PAYMENT ENCLOSED &gt;&gt;</b>				<b>CHECK#</b>	

TAX CLASSIFICATION DEDUCTIONS	Credit Losses (1)	Interstate (3)	Liquor (4)	Other (5)	Other Description	Deliveries Made Outside City (20)	TOTAL DEDUCTIONS
Manufacturing & Extractions (31603)							
Retailing (31604)							
Wholesale Tax (31607)							
Service & Other (31605)							
Retail Services (31601)							
Intl Investment (31625)							

HAS BUSINESS DISCONTINUED, SOLD OR TRANSFERRED? YES [ ]

Date Business Discontinued in Tacoma: \_\_\_\_\_

Name, Address & Phone # of New Owner: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I declare under the penalties of perjury that I have examined this return (including any accompanying documents) and, to the best of my knowledge and belief, it is a true, correct and complete return.

Signature: \_\_\_\_\_

Office of Title: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Date: \_\_\_\_\_

NEW ADDRESS? YES [ ] (Make corrections above on address)



# City of Tacoma - Tax and License Division

## Business and Occupation Tax Return

Tacoma Municipal Code Title 6 imposes taxes for the act or privilege of engaging in business activities. The amount of tax is computed by multiplying the measure of the tax by the tax rate applicable to the particular business. Business activity is separated into a type of tax classification with a corresponding tax rate, indicated on the front of the return. A brief description of each classification is as follows:

### Chapter 6A.10 - General Tax Provisions

**Penalties and Interest** - Penalties and interest are assessed for the failure to file and pay tax returns on or before the due date. The due date is the last day of the month following the end of the reporting period. USPS postmark date will determine the date of filing when a tax return is mailed.

**Computing Penalty** - If a tax return is paid within one month following the due date, add 9% of the tax; within the second month following the due date, add 19% of the tax; after the last day of the second month following the due date, add 29% of the tax. Minimum penalty assessment is \$5.00. Interest is computed at the current annual rate. For current or previous years rates, please call 253-591-5252.

**Sales or Transfer of Business** - Shall include but not be limited to the following: The adding or dropping of a partner; incorporating, or a sale to another person. Whenever any taxpayer quits business, sells out, exchanges, or otherwise disposes of the business or the stock of goods, any tax payable shall become immediately due and payable. A successor may be liable for any outstanding tax owed.

### Chapter 6A.20 - Admissions

**Admissions** - Admissions tax must be collected on charges for admissions and use of facilities by persons engaged in the amusement and recreation business. The term "places of amusement or recreation" means every place to which a charge is made for admission and every place in which a charge is made for the operating, playing or use of equipment or facilities designed for amusement or recreation. Gross admissions, less the admission tax collected, must be reported under Service Retail classification.

### Chapter 6A.30 - Business and Occupation Tax

This Chapter imposes a tax for the act or privilege of engaging in a business activity. The amount of tax is computed by multiplying the measure of the tax by the tax rate applicable to the particular business. Businesses are divided into the classifications hereinafter shown and the measure of the tax and the rate is as indicated on the front of return. If you are uncertain of income classification call (253) 591-5252 for determination.

**Gross Income** - Total gross income includes income generated from business activity in Tacoma and all other locations.

**Manufacturing** - This classification embraces all activities of a commercial or industrial nature wherein labor or skill is applied by hand or machinery, to materials or ingredients so that as a result thereof a new, different or useful product is produced for sale or commercial or industrial use. The measure is the "value of products manufactured" and the value is determined by the selling price. If products manufactured are used by the manufacturers and not sold, the "value" is the selling price of similar products by others.

**Extracting** - This is the taking of natural products such as logging, mining, quarrying, fishing, etc. The measure is the "value of products extracted" and the value is determined by the selling price. If extracted products are used by the extractor and not sold, the "value" is the selling price of similar products by others.

**Printing Industry** - (Report on Line 1: Manufacturing) Generally the phrase "Printing Industry" includes all planographic, relief, and intaglio printing businesses. The measure of the tax is the value of products.

**Publicly Owned Road Construction** - (Report on Line 1: Manufacturing) The measure of the tax is gross income. This includes a person engaged in the business of building, repairing or improving any street, place, road, highway, bridge, etc., which is owned by a municipal corporation or public subdivision of the state or by the United States and which is used or to be used primarily for foot or vehicular traffic.

**Retailing** - Report under this classification all sales of tangible property consumed and/or for labor and services with respect to installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, etc. as defined in Section 6A.30.030.

**Printing and Publishing of Newspapers** - (Report on Line 2: Retailing) The word "Newspaper" means a publication or an electronic version of a printed newspaper that shares content with the printed newspaper and is prominently identified by the same name as the printed newspaper, offered for sale regularly at stated intervals, at least twice a month, and printed on newsprint in tabloid or broadsheet format, folded loosely together without stapling, glue, or any other binding of any kind. It must be of general interest, containing information on current events. It does not include reading forms or other publications devoted to a specialized field. The measure of the tax is "gross income".

**Wholesaling** - Report under this classification the sale of tangible personal property which involves sale at retail price with any charge made for labor or services rendered for persons who are not consumers.

**Service and Other Activities** - This classification includes every business except those specifically listed under other classifications. The measure of the tax is "gross income". Radio and Television Broadcasting activities are taxable under this classification. (See Service and Other Apportioned if activities are conducted in two or more cities for periods beginning January 1, 2008.)

**Service and Other Apportioned** - Income apportioned to a city is calculated by dividing service income by a payroll factor (based on the payroll within the city), plus the service income factor based on the income producing activity attributable for tax purposes within the city), divided by two, for periods beginning January 1, 2008. Worksheet can be found at [www.cityoftacoma.org](http://www.cityoftacoma.org).

**Retail Service** - Report under this classification the sales of or charge made for personal, business, or professional services, including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in certain activities: (Refer to section 6A.30.030).

**International Investment Management Services** - A person is considered to be engaged in providing international investment management services if such person is providing investment management services and/or is a member of an affiliated group primarily in the business of providing investment management services to collective investment funds, and at least 15 percent of the gross income of the person and/or affiliated group is derived from providing investment management services to any of the following: (A) persons or collective investment funds residing outside the United States; or (B) collective investment funds with at least 50 percent of their investment assets located or issued outside the United States.

**Small Business Credit** - For tax reporting purposes beginning January 1, 2011, a credit is made available to all businesses located in the City whose gross income is \$250,001 through \$300,000. The credit shall be 90% of the tax due for businesses whose gross income is \$250,001 through \$260,000, 80% of the tax due for businesses whose gross income is \$260,001 through \$270,000, 70% of the tax due for businesses whose gross income is \$270,001 through \$280,000, 45% of the tax due for businesses whose gross income is \$280,001 through \$290,000 and 25% of the tax due for businesses whose gross income is \$290,001 through \$300,000.

**Multiple Activities Tax Credit** - A multiple activities tax credit will be allowed when the taxpayer is a printer, manufacturer or extractor and has activities that take place in one or more cities with eligible gross receipt taxes. (Refer to section 6A.30.070).

**Job Credits** - You can receive a \$500 B&O tax credit every year for five years if you: Add an additional full-time position to your Tacoma workforce; Pay that new employee at least "Family Wage" as developed by the Washington State Employment Security Department, no matter what kind of job it is; Keep that new position for at least five years (if your employee leaves the position, you have three months to refill it without any reduction in the credit);

**Additional credits are available for a total of up to \$1,500 every year for five years if you add a job as described above.**

- Get an extra \$500 B&O tax credit if the employee that fills the new position is a Tacoma resident
- Get an extra \$250 B&O tax credit if the position meets the definition of a "Green Job" as defined in TMC 6A.30.065
- Get an extra \$250 B&O tax credit if you do business in international services, such as computer services, engineering, business consulting or other ventures that reach outside the country's borders and add the new job to your workforce in Tacoma within the empowerment zone or "distressed areas", areas of high poverty and unemployment, as defined by the Washington State Department of Revenue. (For more information, call Washington State Department of Revenue's Telephone Information Center at 1-800-647-7706)

Maintain records that show the growth in your employment base in Tacoma; Take the credit against your City of Tacoma taxes each year and attach a supplemental information sheet.

**Business and Occupation Tax Exemptions and Deductions** The law allows certain exemptions and deductions under the Business and Occupation tax classifications. Some of the more common exemptions and deductions are listed below. See section 6A.30.090 and 6A.30.100 for the complete list.

#### Exemptions:

- Persons whose business is taxable under Chapter 6A.40 (Communications Tax), Chapter 6A.90 (Natural or Manufactured Gas Tax) and Chapter 6A.100 (Utility Gross Earning - Public Utilities).
- Persons whose business is taxable under Chapter 6A.60 (Gambling Tax).
- Licensed insurers and insurance producers are exempt on amounts received relative to the premiums for which the premium tax has been paid to the state pursuant to RCW 48.14.020.
- Gross proceeds from sales of real estate (but not commissions received by agents and brokers which are taxable).

#### Deductions:

- Cash discounts taken by your purchaser.
- Credit losses actually sustained, if on accrual basis.
- Income derived from business which the city is constitutionally prohibited from taxing under Washington State or United States laws.
- Income from tangible personal property delivered outside the City.

Deductions claimed in column 3 must be explained in the space provided. Unexplained deductions will be disallowed and assessments issued for tax deficiency.

TXL 183 (01/11)



**Service Income Apportionment Supplemental Worksheet**  
(submit worksheet with tax return)

Business Name: **PLANTE & MORAN**  
Contract Account: **000500115623**

**\*\*SEE REVERSE SIDE FOR INSTRUCTIONS\*\***

**I. Calculate Apportionable Gross Service Receipts**

1	Enter worldwide service receipts	
2	Deductions	
3	Enter <b>Apportionable service receipts</b> (subtract line 2 from line 1)	

**II. Calculate Payroll Factor**

Enter the City of Tacoma payroll compensation for the following employees:

	Payroll Costs
a. Total payroll for employee(s) whose assigned office or work station is located within the City of Tacoma;	
b. Total payroll for employee(s) who are not primarily assigned to any place of business for the tax period and that individual performs fifty percent (50%) or more of his or her service for the tax period in the City of Tacoma; and	
c. Total payroll for employee(s) not primarily assigned to any place of business for the tax period, and the individual does not perform fifty percent (50%) or more of his or her service in any city, but that person resides in the City of Tacoma.	
d. Total City of Tacoma payroll (add lines a, b, and c). Enter here AND on line 4 below	

4	Payroll Factor Numerator. Enter amount from line d above	
5	Payroll Factor Denominator. Enter total payroll costs	
6	Enter <b>Payroll factor</b> (divide line 4 by line 5)	

**III. Calculate Service Income Factor**

7	Enter total City of Tacoma service gross receipts if the customer location is in Tacoma	
8	Enter total worldwide service receipts less any excludable income (if any)	
9	Enter <b>Service income factor</b> (divide line 7 by 8)	

**IV. Calculate Tacoma Taxable Service Receipts**

10	Enter <b>Total apportionment factor</b> (add lines 6 and 9)	
11	Divide line 10 by the number 2 enter amount on this line *	
12	Enter <b>Tacoma taxable service receipts</b> (multiply line 3 by line 11) <i>Enter this amount on tax return line Service &amp; Other Apportioned</i>	

\*If a business has no employees in any location, such as a sole proprietorship without any employees, then the payroll factor is zero and the apportionment reverts to a single factor formula using the service factor only. In this case divide the service factor by 1.

**What is the Service Income Apportionment Supplemental Worksheet?** A worksheet that uses a two-factor formula to determine how income taxable under the city's service and other B&O tax classification is apportioned between multiple locations when a taxpayer is engaging in business in more than one jurisdiction.

**Who should complete the apportionment worksheet?** Only those taxpayers that earn gross receipts from activities subject to a city's service and other B&O tax classification and who have a taxable presence in more than one jurisdiction.

# Instructions for Service Income Apportionment Supplemental Worksheet

## Tax Periods Beginning January 1, 2020\*

\*Instructions for prior tax periods can be found at [cityoftacoma.org/taxandlicense](http://cityoftacoma.org/taxandlicense)

House Bill 1403 (2019) changed how Cities in Washington state source service receipts by changing the definition of "customer location" moving to a market-based sourcing method. The new sourcing method also excludes income from the denominator when some of the apportionable activity is performed in the City and the taxpayer is not taxable in the customer location.

### I. Apportionable Gross Service Receipts

**Line 1:** Worldwide Service Receipts. Enter the total worldwide gross service receipts for your business.

**Line 2:** Deductions. Enter any allowable deductions per the Tacoma Municipal Code.

**Line 3:** Apportionable Service Receipts. Line 1 less Line 2.

### II. Payroll Factor

**Line 4:** Payroll Factor Numerator. Enter total payroll in Tacoma. Your total payroll in Tacoma is the sum of:

- a) Total payroll for employee(s) whose assigned office or workstation is located within Tacoma;
- b) Total payroll for employee(s) who are not primarily assigned to any place of business for the tax period and that individual performs fifty percent (50%) or more of his or her service for the tax period in Tacoma; and
- c) Total payroll for employee(s) not primarily assigned to any place of business for the tax period, and the individual does not perform fifty percent (50%) or more of their service in any city, but that person resides in Tacoma.

**Line 5:** Payroll Factor Denominator. Enter total payroll for employees everywhere.

**Line 6:** Payroll Factor. Line 4 is divided by Line 5. (Note: If the business has no employees, then there is no payroll factor. If there are no employees within Tacoma but there are employees elsewhere, then the payroll factor for Tacoma is zero.)

### III. Service Income Factor

**Line 7:** Enter the total service gross receipts if the "customer location" is in Tacoma. "Customer location" means:

- 1) For a customer not engaged in business:
  - a) If the service requires the customer to be physically present, where the service is performed.
  - b) If the service does not require the customer to be physically present:
    - i) The customer's residence; or
    - ii) The customer's billing/mailling address if the customer's residence is not known.
- 2) For a customer engaged in business:
  - a) Where the services are ordered from;
  - b) At the customer's billing/mailling address if the location from which the services are ordered is not known; or
  - c) At the customer's commercial domicile if none of the above is known.

**Line 8:** Enter the total worldwide service receipts everywhere less any excludable income in which some of the activity is performed in Tacoma and the taxpayer is "not taxable" in the City or County of the customer location. (If there is no income excluded from the denominator, Line 1 will be the same as Line 8. If there is income excluded from the denominator, Line 8 will be less than Line 1).

"Not taxable" means that the taxpayer is not subject to a business activities tax by that jurisdiction, except that a taxpayer is taxable in a City or County in which it would be deemed to have a substantial nexus under the standards in RCW 35.102.050 regardless of whether or not that City or County imposes a business activities tax.

**Line 9:** Service-Income Factor. Divide Line 7 by the amount in Line 8. This is the income factor percentage.

### IV. Tacoma Taxable Service Receipts

**Line 10:** Total Apportionment Factor. Add the Payroll Factor (Line 6) and the Income Factor (Line 9).

**Line 11:** Percentage of Service Income Apportioned to Tacoma. Divide Line 10 by the number 2. (If the business has no employees, the Total Apportionment Factor is divided by 1).

**Line 12:** Tacoma Taxable Service Receipts. Multiply Line 3 by Line 11.

**Submit Worksheet With Tax Return**



## Investigation Assessment Notice

Tax & License  
 Contract Account # [REDACTED]

Physical Location: [REDACTED] 98409-2907

09/12/2017

#0005 [REDACTED]

[REDACTED] 2907

For the period: 1st Quarter 2008 to 4th Quarter 2008.

Classification	Gross Amount (\$)	Deductions (\$)	Taxable Amount (\$)	Tax Due (\$)	Tax Difference (\$)
Year: 2008 Period: 01					
Manufacturing & Extractions	2,095,128.97	0.00	2,095,128.97	2,304.64	2,304.64
MATC	0.00	0.00	0.00	2,137.27-	2,137.27-
Interest	0.00	0.00	0.00	19.53	19.53
Sub Total:	2,095,128.97	0.00	2,095,128.97	186.90	186.90
Year: 2008 Period: 02					
Manufacturing & Extractions	2,558,685.10	0.00	2,558,685.10	2,814.55	2,814.55
MATC	0.00	0.00	0.00	2,609.96-	2,609.96-
Interest	0.00	0.00	0.00	20.29	20.29
Sub Total:	2,558,685.10	0.00	2,558,685.10	224.88	224.88
Year: 2008 Period: 03					
Manufacturing & Extractions	2,252,359.67	0.00	2,252,359.67	2,477.60	2,477.60
MATC	0.00	0.00	0.00	2,299.37-	2,299.37-
Interest	0.00	0.00	0.00	14.55	14.55
Sub Total:	2,252,359.67	0.00	2,252,359.67	192.78	192.78
Year: 2008 Period: 04					
Manufacturing & Extractions	2,450,544.22	0.00	2,450,544.22	2,695.60	2,695.60
Job Credit	0.00	0.00	0.00	941.69-	1,564.02
MATC	0.00	0.00	0.00	2,500.52-	2,500.52-
Sub Total:	2,450,544.22	0.00	2,450,544.22	630.80-	1,874.91
				Total Tax Due	10,462.57
				Tax Credits Due	7,983.10-
				Interest Due	0.00
				Negligence/Evasion Penalty Due	0.00
				Late Penalties Due	0.00
				Fraud Penalty Due	0.00
				<b>TOTAL DUE</b>	<b>2,479.47</b>



## Investigation Assessment Notice

**Tax & License**  
**Contract Account # 5**

Physical Location: 2907

09/12/2017

Section 6.01.140 of the Tacoma Municipal Code provides that "Any taxpayer aggrieved by the amount of the fee or tax found by the Director to be required under the provisions of this chapter may, upon full payment of the amount assessed, appeal from such finding by filing a written notice of appeal with the City Clerk within 21 days from the time such taxpayer was given notice of such amount. The Hearing Examiner shall, as soon as practicable, fix a time and place for the hearing of such appeal, and shall cause a notice of the time and place thereof to be delivered or mailed to the parties."

A REVIEW OF YOUR ACCOUNT FOR THE ABOVE PERIOD DISCLOSES A BALANCE DUE AS SHOWN.

To avoid further penalties payment must be received by 09/02/2010.

**Return This Copy With Payment**

SAMPLE



City of Tacoma  
 Finance Department/Tax & License Division  
 PO Box 11640, Tacoma, WA 98411-6640  
 (253) 591-5252 cityoftacoma.org/taxandlicense



## Annual Business License Renewal - 2019

Site Address: 747 MARKET ST, 212 TACOMA WA 98402

Tax & License  
 Account #: 500103823  
 Invoice Number: 80555579

#0005001038232#

Fee: \$250.00

FILELOCAL TEST  
 747 MARKET ST, 212  
 TACOMA WA 98402

Total: \$250.00

Due: 11/30/2019

Renew online at: FileLocal-wa.gov

Check#

### UPDATE OR COMPLETE ANY MISSING INFORMATION BELOW

- ☐ Close my account. Date business discontinued in Tacoma: \_\_\_\_\_
- ☐ Change of ownership. Name & Address of new owner: \_\_\_\_\_
- ☐ Change **SITE** address to: \_\_\_\_\_
- ☐ Change **MAILING** address to: \_\_\_\_\_
- Phone: 2535915303
- NAICS Code: \_\_\_\_\_ UIC: \_\_\_\_\_
- Do you have employees? Yes ☐ No ☐ If Yes, number of employees working in the City of Tacoma \_\_\_\_\_

### COMMERCIAL AND INDUSTRIAL SURVEY

Do you or will you discharge wastewater, other than domestic wastewater\*, 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.

### CERTIFICATE OF COMPLIANCE - PAID SICK LEAVE AND MINIMUM WAGE

The City of Tacoma requires all employers to provide Paid Sick Leave and Minimum Wage, as set forth in Title 18 of the Tacoma Municipal Code (TMC), to employees that work at least 80 hours in any benefit year within the city limits of Tacoma. For more information on Tacoma's Paid Sick Leave or Minimum Wage ordinances, visit cityoftacoma.org/employmentstandards.

**Please read the information below and check the appropriate box**

- ☐ I certify that I am in compliance with the requirements of Title 18. I have employees that will work in the City of Tacoma at least 80 hours in a benefit year and I give them at least 1 hour of Paid Sick Leave for every 40 hours they work and pay them the required minimum wage as set forth in Title 18.
- ☐ I am not familiar with the requirements of TMC Title 18. I will visit cityoftacoma.org/employmentstandards or call (253) 591-5306 to learn about the requirements of the Paid Sick Leave and Minimum Wage Ordinances and ensure that my business is in compliance.
- ☐ I do not have any employees or I do not have any employees that work 80+ hours in a benefit year in Tacoma.

### SIGNATURE

The undersigned acknowledges that this business license is governed by the Tacoma Municipal Code and that you are responsible for becoming familiar with the code and abiding by its requirements.

Signature of Owner/Owner Representative

Print Name

Title/Date

\*\*\*\* DO NOT WRITE ON THIS SIDE OF THE FORM \*\*\*\*

Any updates or changes should be noted on the front side or on a separate sheet of paper.

**Subtitle 6B.20** of the Tacoma Municipal Code provides that all persons engaging in business in the City of Tacoma must obtain a business license. Additional regulatory licenses may be required for certain business activities. For more information, visit our website at [cityoftacoma.org/taxandlicense](http://cityoftacoma.org/taxandlicense).

**Payment Options:**

**Online:** FileLocal-wa.gov

**Mail:** City of Tacoma, Tax and License Division, PO Box 11640, Tacoma WA 98411-6640  
Make checks payable to: City of Tacoma

**Visit:** Tacoma Municipal Building, 747 Market St, Rm 212, Tacoma WA 98402  
Monday - Friday 8:00-5:00

**License Fees:**

License fees are determined based on anticipated gross income for the year and may not be adjusted based on actual income. Gross income is total worldwide income from business activities regardless of business location. For information on prior year license fees, visit [cityoftacoma.org/taxandlicense](http://cityoftacoma.org/taxandlicense).

Anticipated Gross income	Fee
Greater than \$250,000	\$250
Between \$12,000 - \$250,000	\$110
Less than \$12,000	\$25
501(c)3 Organization - Fee not determined on anticipated gross income	\$25
Branch Location - Fee not determined on anticipated gross income	\$25

**License Expiration:**

The business license expires on December 31, and renewals are due by January 31 to avoid penalty.

**Penalties:**

If license is paid after the due date penalties are assessed as follows:

Penalty Schedule	Fee
Paid within one month after due date	20% of the license fee or \$25, whichever is greater
Paid more than one month after the due date	50% of the license fee or \$50, whichever is greater
No penalties are assessed on \$25 fees	



To request this information in an alternative format, please contact Tax & License (253) 591-5252, TTY# 711.