
Accepting a Master Business Application POLICY

A single Master Business Application form allows for registration and licensing with several different state agencies and cities.

1. There are four ways to obtain a Master Business Application:
 - Electronically submit the form via the Internet using credit card for payment. (www.wa.gov/dol/forms/700028.htm)
 - Download the form in portable document format (.pdf) from the Internet, to print and mail or submit at a field office counter. (www.wa.gov/dol/forms/700028.htm)
 - Contact MLS for a paper form. (360) 664-1400.
 - Visit or call a UBI field office location.

2. Determine if a Master Business Application is needed. An application is needed if **any** of the following apply to the business:
 - Gross income is expected to exceed \$12,000;
 - Items will be sold at retail;
 - Services will be performed that require charging sales tax (see page 6-20);
 - Any taxes need to be collected or paid to the Dept. of Revenue (see page 6-19);
 - A specialty license is required through the Master License Service (see page 6-3);
 - A trade name, doing business as name or other assumed name (see page 6-4) will be used; **OR**
 - Employees will be hired within 90 days (see page 3-4).

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Accepting Master Business Applications PROCEDURE

1. Review application for completeness.
2. Determine fees due. (*See License Fee Sheet*)
3. Search UBI database for UBI under existing ownership. (1-3)
(*If found, skip to step 5.*)
4. Issue UBI Number. (1-5)
 - Use correct names & address conventions (1-11)
5. Write the UBI Number on the top right corner of the application.
6. Date stamp the application and make a copy for the customer
7. Take payment and follow your agency's procedures on funds transmittal (Chapter 4)
8. Send completed applications to Master License Service every day.

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Completing a Master Business Application POLICY

1. Determine if an application is needed. (See page 3-1).
2. Refer to the "Purpose of Application" section for instructions on which areas should be completed. Help customers by highlighting the critical areas of the form.
3. Review the application to ensure that all information has been completed and fees due are correct. Incomplete applications cause up to three weeks processing delay.
4. If staff completes any information on the form, it is recommended that the applicant initial that area, i.e. an additional trade name. The application is considered an official filing and it is important that it reflects what the applicant is submitting.
5. Search the UBI database for a UBI under for the ownership type listed on the application. (See chapter 1).
6. If the UBI is not found in the search, issue a new number.
7. Write the UBI number on the top right corner of the application.
8. Date stamp the application and make a copy for the customer.
9. Take payment and follow your agency procedures on funds transmittal (see chapter 4).
10. Send all Master Business Applications to the Master License Service every day.
11. A Master Business Application for a Minor Work Permit may go through an expedited, fax-in process if the business has already hired a minor (person under 18). See Special Processing Minor Work Permits on page 5-13.

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Completing a Master Business Application PROCEDURE

The Master Business Application should be printed in blue or black pen to help create good microfilm images.

Definitions for some of the questions on the Master Business Application form are shown below. If you have additional questions, please contact your UBI Operations representative (page 6-2).

Master Business Application – PAGE 1 (Page 3-10 of this manual)

1. Purpose of Application Definitions:

- *Open/Reopen Business:* Select if the applicant is operating a business in Washington for the first time, or is reopening his/her business.
- *Open Additional Location:* Select if the applicant is opening a new location for an existing business.
- *Change Ownership:* Select if the applicant is purchasing an existing business or making an ownership change (e.g. the business was a sole proprietorship, but is changing to a partnership).
- *Register Trade Name:* The applicant must register a Trade Name if the business entity is conducting business in Washington under a name other than the full legal name listed in Section 3.
- *Change Trade Name:* Select if the applicant wishes to cancel an existing Trade Name and register another Trade Name. Write the Trade Name to be canceled on the line provided. Write the Trade Name to be registered and the fee amount listed in Section 2.
- *Change Location:* Select if the applicant is changing locations, the old address to be closed should be listed.
- *Add License/Registration to Existing Location:* Select if the applicant is currently conducting business in this state and wishes to add a license or registration.
- *Hire Employees:* Select if the applicant will have employees at this location within the next 90 days. If it will be more than 90 days before hiring, another application must be filed before employees can be hired.
- *Hire Employees Under Age 18:* Select if the applicant will have persons working at this location that are under 18 years of age. Approval of the minors' duties is required before hiring.

- *Hire Persons to Work in or Around Your Home:* Individuals may use the Master Business Application to hire 'domestic' help. See Definitions in the Glossary (13-4) for Domestic Employer.

2. Licenses and Fees:

Use the *License Fee Sheet* (form BLS-700-031) to determine licenses and fees required for the applicant.

Master Business Application – PAGE 2-3 (Pages 3-11, 3-12)

3. Owner Information

3a. Ownership Structures:

Staff cannot provide any legal advice on the advantages of one type of business over another. If an applicant is unsure, he or she should contact an attorney or accountant.

- *Sole Proprietor:* One individual or married couple in business alone. The business owner is personally liable for all debts incurred by the business. Use Sole Proprietor for Estates.
- *Partnership:* An agreement between two or more entities engaged in the same business enterprise. Profits and losses are shared. Each partner is an agent for the other(s) and liable for the debts of the firm. Can also be a marital community who has formed a legal partnership.
- *Limited Partnership*:* A partnership composed of general and limited partners. General partners are responsible for daily business management and share fully in profits and losses. Limited partners are not involved in daily operations and loss is limited to the amount they invested.
- *Limited Liability Partnership*:* Generally excludes its partners from liability due to negligence of another partner. They may not engage in banking or insurance.
- *Limited Liability Company*:* A business entity that combines the operational flexibility of a partnership with the limited liability protection associated with limited partnerships and corporations.
- *Washington Corporation*:* A legal entity with rights and liabilities separate from those of its members. They may be formed for profit or non-profit purposes, but special restrictions apply to non-profit corporations.

- *Out of State Corporation**: Foreign (out-of-state) corporations are corporations that have incorporated outside Washington.
- *Non-Profit Corporation**: A legal entity formed for non-profit purposes such as educational, religious, or charitable.
- *Association*: is an unincorporated social, charitable or community organization formed to benefit the group or the public.
- *Trust (Massachusetts Trust)**: is an unincorporated business with the property being held and managed by the trustees for the shareholders. The trustees are considered employees since they work for the trust.
- *Municipality**: is a public corporation established as a subdivision of a state for local governmental purposes.
- *Joint Venture*: is formed for a limited length of time usually to carry out a particular business transaction or operation.
- *Tenants in Common*: is formed by two or more persons to occupy the same business, while retaining their separate identities in regard to assets or liabilities resulting from business activities.
- *Tribal Government*: is a governing body of one of the twenty two federally recognized Indian tribes in Washington.
- *Business structures identified by an asterisk must also register with the Secretary of State. The name of these legal entities is not guaranteed for use when entered on the Master Business Application unless that name has first been registered with the Office of the Secretary of State. For more information see: www.secstate.wa.gov

3b. First Date of Business:

This is the actual open or reopen date at this Washington location by the present owner. It is important that this field always be completed.

3c. Doing Business As (DBA)/Trade name: The name by which the business will be known. If the business will be known by the full legal name of the owner the trade name does not need to be registered.

3d. Business Mailing Address: Should include street and suite number, PO Box, or private mail box number (PMB). Do not include building name.

3e. Business Phone Number, Fax Number, and Internet Address.

3f. List all owners: Sole Proprietors, Partners, Officers, and LLC members: All partners, corporate officers or limited liability company managers must be listed. If a limited liability company does not have

managers, the members of the company must be listed. If more space is needed, the applicant can attach additional sheets in the same format.

4. Location / Business Information

- 4a. Physical Address Check Box Indicator:** The applicant selects the appropriate box for the business location. If they select the "Washington location" box, they must indicate if the location is inside the city limits.
- 4b. Business Street Address:** This is the place business will be conducted. If there will not be a "store front" then generally the owner's home address is used. Because a license is issued to a particular place of business, the physical address is required. No PO Boxes or private mail boxes (PMB) accepted.
- 4c. Employee/Representative Address:** This is the physical address where the employee/representative will be working in Washington.
- 4d. Estimated Gross Annual Income in Washington:** This question must be answered.
- 4e. Indicate Business Activities in Washington:** This question assists the agencies in assigning North American Industrial Classification Standards (NAICS) codes to each business for statistical reporting.
- 4f. Products sold or services provided in Washington:** This question must be completed fully. This information also assists the agencies in assigning the NAICS code for statistical purposes. The more complete the information, the faster the application can be processed.
- 4g. Buy, Lease or Acquire an Existing Business:** This section to be completed if the business existed before and new owners are acquiring. This information may be used to set tax rates on unemployment insurance and industrial insurance.
- 4h. Purchase Furniture/Fixtures/Equipment:**
This section should be completed if the applicant has purchased furniture, fixtures or equipment on which use tax has not been paid, or if the applicant is leasing furniture, fixtures or equipment.
- 4i. Owned, Controlled or Affiliated with Other Business Entities:** Include any person or company not already listed who share in the profits or losses

of the business. (This does not include landlords, but could include franchises).

- 4j. Changing Business Structure:** Indicate the UBI number of the old structure type (i.e. sole proprietor) to be closed. It is *not* required that the old account be closed at this time.

Cancel old trade names: Mark “yes” or “no”.

- 4k. Ever Owned Another Business:** This question should be completed if the applicant and/or his/her spouse owned any other business, or currently own a business.

- 4l. Bank Name - Branch:** Indicate name of bank where the business account is or will be.

Master Business Application – PAGE 4 (Page 3-13 in this manual)

5. Employment/Elective Coverage

- 5a. Date of First Employment:** Enter the date workers will begin employment under this entity. If the applicant is planning to hire employees with a first date of employment more than three months after this application is filed, the Departments of Employment Security and Labor & Industries will not open an account for the applicant at this time. The applicant will need to file another application before hiring employees.

First Date of Wages Paid: Enter the date the first wages will be paid.

- 5b. Number of Persons You Plan to Employ:** Enter the total number of persons the applicant plans to employ. The owner is not included in this count.

- 5c. Hiring Minors:** If no minors will be hired, questions should be left blank. Applicant will need to submit another application should they decide to hire minors.

Minors Duties: Enter the number of minors to be hired and their duties for each age group

- 5d. One** box should be checked to indicate the major operation of the business.

- 5e. Detailed Activities of the Employees:** The sections on employee duties should include detailed descriptions of the work performed, and a 3 month

estimate of the total number of employees and worker hours for each set of duties.

5f. Report employee information separately/combined: The licensee may report employee taxes for several business locations combined or separately, however they will submit separate returns for each state agency.

5g. Unemployment Insurance for Corporate Officers: Currently corporate officers of for profit corporations are not covered for unemployment insurance unless specifically requested on the application and form 5203 is received by Employment Security. Owners of other business structures (i.e. sole proprietor or partnership) do not qualify for unemployment insurance and cannot request optional coverage.

Effective January 1, 2009, officers of for profit corporations will be treated like employees unless they choose to “Opt Out” of coverage. There will be a special form that officers will be required to submit to the Employment Security Department in order to “Opt Out” of the coverage.

5h. Workers’ Compensation (Industrial Insurance) for Owners: Business owners are not covered for workers’ compensation unless specifically requested on the application and form F213-042-000 is received by Labor and Industries.

5i. Elective Workers’ Compensation (Industrial Insurance): Some categories of employees are not covered by industrial insurance. The employer must indicate if they would like to cover those employees with optional insurance and complete F213-112-000. A listing of these employee categories can be found on the License Fee Sheet.

6. Signature

The application should be signed by the applicant or an authorized representative of the firm.

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Master Business Application Packet Mailer

The following items should be included in a “Master Business Application Packet” to be mailed to new businesses:

1. The Master Business Application

Can be downloaded from: <http://www.dol.wa.gov/forms/700028fillable.pdf>

2. The License Fee Sheet

Can be downloaded from: <http://www.dol.wa.gov/forms/700031.pdf>

3. Trade Name Registration

Can be downloaded from: <http://www.dol.wa.gov/forms/700128.pdf>

4. Information for New Registrants

Can be downloaded from: <http://www.dol.wa.gov/forms/700027.pdf>

5. Where to File

Can be downloaded from: <http://www.dol.wa.gov/forms/700156.pdf>

6. Hazard Materials:

Can be downloaded from: <http://www.dol.wa.gov/forms/ecohazmat.pdf>