



State of Washington
Department of Revenue
Business Licensing Service
PO Box 9034
Olympia, WA 98507-9034
360-705-6741

Endorsement Fee Sheet

Use the **Business License Application** to obtain any of the endorsements listed on this form. We have indicated which endorsements you can apply for using our online application.

We have also indicated if an endorsement requires agency approval. Do not begin an activity requiring approval until you receive a *Business License* that displays the name of that endorsement.

There are many other endorsements not available through the Business Licensing Service. To determine if you need any others, or to download application forms, visit our Business Licensing Guide at dor.wa.gov or call us at 360-705-6741.

Application Fee

\$19 - non-refundable fee

Department of Revenue

Must be paid each time a Business License Application is submitted.

The following endorsements are valid as long as you remain in business.

Tax Registration

No additional fee

Department of Revenue

You must obtain a tax registration if you answer "yes" to any of the questions listed below. A tax registration cannot be transferred to another business.

- Do you plan to gross over \$12,000 per year?
- Will you be selling at retail any item or product to another person?
- Will you be repairing, installing, altering, decorating, or improving any item or product for another person (e.g., car repair, construction)?
- Will you engage in a business that is responsible for any other state taxes (e.g., timber, fish, litter, public utility, hazardous substance/waste, etc.)?

Industrial Insurance

No additional fee

Department of Labor & Industries

If you employ one or more people, you must apply for industrial insurance coverage. **Excluded Groups:** The groups listed below are excluded from mandatory coverage, but **you may request optional coverage** by completing the Employment section of the Business License Application. An *Application for Optional Coverage* will be sent to you. Excluded groups include:

- Sole proprietors, partners, LLC members with management responsibility.
- Executive officers and corporate officers who are directors and shareholders. If you select elective coverage for your executive officers, all executive officers must be covered.
- Domestic servants (if less than 2 full time employed) and those performing gardening, maintenance or repair around the private home.
- Services in return for aid or sustenance received from a religious or charitable organization.
- Minors under 18 employed on the family farm.
- Jockey racing.

- Entertainers and musicians.
- Volunteer law enforcement officers.
- Volunteer workers or student volunteers (K-12).
- Community service workers.
- Cosmetologists, barbers, estheticians or manicurists who lease stations.
- Newspaper carriers and freelance journalists.
- Insurance agents, brokers and solicitors.

Unemployment Insurance

No additional fee

Employment Security Department

If you employ one or more people, you must apply for unemployment insurance coverage. Social Security numbers are required for all owners of a business that hires employees.

All corporate officer wages of profit corporations are exempt from UI Taxes in Washington. However a corporation may elect to pay taxes on all officer wages by completing the Voluntary Election Form with the Employment Security Department and choosing voluntary coverage on the Business License Application.

Non profit 501(c)(3) corporations must report and pay taxes on officer wages.

Trade Name(s)

\$5 per name

Department of Revenue

Trade Name or "Doing Business As" name must be registered if:

- Sole proprietor or partnership is using a name other than the full legal name of all the owners; or
- Corporations, limited partnerships or limited liability companies are operating under a name other than the name registered with the Office of the Secretary of State.

Please indicate all "Doing Business As" names on Section 2 of the Business License Application.

This registration does not provide protection of the name. To see if the Trade Name you are planning to use is already registered, visit the Business Licensing Service website at: Licenselookup.wa.gov

Please contact the Business Licensing Service at 360-705-6741 for more information.

Renewable Endorsements

Must be renewed annually

Architect Firm

Certificate of Authorization

\$278 per location

\$6.50 surcharge

Additional forms required

Department of Licensing

Required for businesses practicing or offering to practice architectural services in Washington. Each firm is required to have at least one Designated Architect listed at the licensed location. The Designated Architect must have an active architect registration.

Bulk Fertilizer Distributor

\$25 per location

Department of Agriculture

Required for any business that brings into or that distributes within Washington commercial fertilizer in bulk (nonpackaged form).

Cigarette/Tobacco/Vapor Sales, Retail and Wholesale Cigarettes

Cigarette Retailer \$175

Cigarettes sold at retail. Fee required per location. (If BOTH a Cigarette Retailer OR an Other Tobacco Product Retailer AND a Vapor Product Retailer are applied for at the same time, for the same business location, a combined total of \$250.00 will be due for both endorsements)

Commercial Cigarette Making Machine \$93

Required where a machine to produce 'Roll Your Own' cigarettes is provided. The fee is required for each location with one or more machines. A Cigarette Retailer endorsement and Tobacco Products Retailer endorsement are also required. The machine can only be used with tobacco sold at the location at the time of purchase.

Cigarette Vending Machine \$30 per machine at each location

A Cigarette Retailer endorsement is also required. Fee required per machine at each location.

Cigarette Wholesaler

Main location \$650
Each branch location \$115

Purchase, sell, or distribute cigarettes to retailers for resale. You must include with your application the \$5,000 surety bond required by the Department of Revenue.

Tobacco Products

Tobacco Products Retailer \$175

Retail sales of tobacco products other than cigarettes. Fee required per location. (Fee waived if also applying for, or already have, Cigarette Retailer at same business location. If BOTH a Cigarette Retailer OR an Other Tobacco Product Retailer AND a Vapor Product Retailer are applied for at the same time, for the same business location, a combined total of \$250.00 will be due for both endorsements)

Tobacco Products Distributor

Main location \$650
Each branch location \$115

Purchase, sell, or distribute tobacco products other than cigarettes to retailers for resale. (Fee waived if also applying for, or already have, Cigarette Wholesaler.)

Vapor Product Retailer \$175

Cigarettes sold at retail. Fee required per location. (If BOTH a Cigarette Retailer OR an Other Tobacco Product Retailer AND a Vapor Product Retailer are applied for at the same time, for the same business location, a combined total of \$250.00 will be due for both endorsements)

Liquor and Cannabis Board

The cigarette and tobacco product endorsements must both be held if cigarette and other tobacco products are sold at the same location. Additional documents and agency approval required.

Vapor Product Distributor \$150

Vapor Product Distributor Branch \$100

Required for each location of a business that purchases vapor products and conducts wholesale sales or distribution to vapor product retailers for resale to consumers. **Note:** To sell or distribute at wholesale cigarettes or other tobacco products you'll also need a Cigarette Wholesaler or a Tobacco Products Distributor endorsement.

Vapor Product Delivery Sales \$250

Required for each location of a business, regardless whether located inside or outside Washington, from which retail sales orders for vapor products are taken from Washington consumers by means of telephone or other voice transmissions, by mail or other delivery services, or the Internet or other online services; or from which vapor products are delivered to Washington consumers by use of the mails or other delivery services.

City Business Licenses

Most cities require businesses operating within the city limits to register and renew annually. Several cities have partnered with BLS to handle their licenses. Go to <https://dor.wa.gov/city-license-endorsements> or see the City Fee Sheet to see the list of city partners.

Collection Agency

\$850 for main location in Washington

\$550 for each branch location (in Washington or out of state/country)

Additional forms and agency approval required

Department of Licensing

Required for any Washington business that:

- Directly or indirectly collects debts on behalf of clients located in Washington and/or other states;
- Solicits claims for collection;
- Markets forms or a collection system to be used in debt collection; or
- Collects their own debts using a fictitious name to imply that a third party is involved; or

- Purchases claims for collection purposes in Washington, whether or not it collects the claim itself.

The business must maintain a trust account and an office in Washington for the purpose of conducting its collection agency business. The office must be managed by a Washington resident and be open to the public during regular business hours. A \$5,000 surety bond is required.

Collection Agency – Out-of-State/Country

\$425 for main out-of-state location

\$275 for each branch location (out-of-state/country)

Additional forms and agency approval required

Department of Licensing

Required for any business outside Washington that;

- Undertakes the collection of a debt on behalf of clients who are also outside Washington, and that uses only telephone, mail or fax to collect, or attempt to collect, on debts from persons or businesses located inside Washington. A \$5,000 surety bond is required; or
- Purchases claims for collection purposes in Washington, whether or not it collects the claim itself.

Note: Based on other states' laws, some businesses may be exempt from these endorsement fees and bonding. Please contact the Business & Professions Division at 360-664-1388 for more information.

Commercial Telephone Solicitor

\$72 per location

Additional forms and agency approval required

Department of Licensing

Required for each location making unsolicited commercial telephone calls and selling goods or products during the call. Also required for those who offer free prizes by mail and invite a telephone response. Exclusions from coverage include, but are not limited to, those soliciting for educational, political, or charitable purposes; those for whom less than 60 percent of the prior year's sales were made by telephone solicitations; and those who sell to businesses who either resell the product or use it for manufacturing.

Contractor Registration

Additional forms required

Registration not available through BLS

Contact: Dept. of Labor & Industries 360-902-6359 or 1-800-647-0982 (in state only) or www.lni.wa.gov

Any individual or business involved in construction, remodeling, repair, excavation, or demolition of any structure, road or property must obtain a Contractor Registration. This includes those who install floor coverings, lawn sprinkler systems, or scaffolding. Those who perform plumbing or electrical work must have additional certifications or licenses. Registration is also required for an individual who plans to hire subcontractors from more than one trade to work on a single project related to the individual's own property, with the intent to sell that improved property.

Corporate Registration

Additional forms required

Registration not available through BLS

Contact: Office of the Secretary of State 360-725-0377

Washington based corporations doing business in Washington must file Articles of Incorporation.

Firms incorporated in any other state or country should contact the Corporations Division of the Office of the Secretary of

State for filing requirements. **In addition to** filing the corporate registration forms a Business License Application is required to BLS.

For expedited service to incorporate your business, complete the Application to Form a Profit Corporation at www.secstate.wa.gov/corps

Or you can complete the application on paper and mail it in a **separate envelope** to:

Corporations Division
Office of the Secretary of State
PO Box 40234
Olympia, WA 98504-0234

Egg Handler/Dealer

\$30 for first location

\$15 for each additional location

Additional forms required

Department of Agriculture

Required for businesses or persons that:

- Produce, handle, contract for, or obtain possession or control of eggs for sale to wholesalers, dealers or retailers within or into Washington; or
- Process eggs and sell them to wholesalers, dealers, retailers or consumers within or into Washington.

A license must be posted at each location where the licensee operates. **Note:** Poultry producers who sell eggs from their own flocks at the place of production directly to household consumers do not need to be licensed.

For Hire

Permit: \$110 (one-time, nonrefundable) per location

Certificates: \$55 per vehicle per permitted location

Additional forms and agency approval required

Department of Licensing

Required for all vehicles used for the transportation of passengers for compensation in taxicabs, cabulances or other for hire vehicles (except limousines see Limousine Carrier for those for hire vehicles). The state permit fee is not required if a permit fee is paid to a local city or county, however all vehicles must have a for hire certificate from the state, regardless. See also the section headed "Weighing & Measuring Devices" about registering the meter used in for hire vehicles.

Limousine Carrier

\$350 per location

Vehicle Certificate: \$75 per limousine

Vehicle Inspection Report: \$25 per limousine

Additional forms and agency approval required

Department of Licensing, Washington State Patrol, and Port Districts of King County

Required for any business that operates unmetered, unmarked, chauffeur-driven, luxury, for hire vehicles (definition of a limousine is found in RCW 46.04). Limousines must transport persons under a single contract, on a prearranged basis, to a specific destination or particular itinerary. Each limousine vehicle must pass a vehicle inspection and be certified by the Department of Licensing. Businesses operating in the Port District of King County may be licensed through the port district. Other for hire businesses (such as taxi cabs) must register separately with the Department of Licensing (see For Hire license).

Liquor

Variable fees (see *Liquor License Description and Fee Information Sheet*)

Additional forms and agency approval required
Liquor and Cannabis Board

Required for businesses or nonprofit organizations retailing or serving beer, wine or spirits; or manufacturing, distilling, wholesaling, transporting, importing, or exporting alcoholic beverages. Also needed for changing the location of a licensed premises.

Lottery Retailer

\$25 per location (one-time, nonrefundable)

Additional forms and agency approval required.
Washington's Lottery

Required for businesses selling Lottery products. Applicants must certify that they comply with federal, state and agency accessibility requirements, and provide a personal/criminal history. The Lottery also requires an electronic funds transfer account to transfer Lottery sales debits and credits. The Lottery will separately charge retailers a one-time \$200 set-up fee, and a weekly equipment and support fee. Contact the Lottery at 1-800-732-5101, option 4, for more information.

Manufactured/Mobile Home Community (Mobile Home Parks)

\$10 per qualifying manufactured home in park*

Additional forms required
Department of Revenue

Required of all manufactured and mobile home parks that offer two or more spaces (lots) in the park for rent or lease for year-round occupancy. A separate application must be submitted for each park. New parks must be registered within three months of offering spaces for rent to avoid penalties.

*A \$10 fee must be paid for **each** manufactured or mobile home within the park when the owner of the home does not also own the space on which the home is located.

Marijuana Infused Edibles Processor

\$895 per location

Agency approval required

Washington State Department of Agriculture

A marijuana infused edibles processor license is required for each location at which the licensee will commercially produce for wholesale sales to marijuana retailers food items infused with marijuana, marijuana extracts, or marijuana concentrates. and marijuana-derived products.

Note: A valid marijuana processor license issued by the Liquor and Cannabis Board is required at each such location before applying for the edibles license.

Marijuana Research

\$250 application fee per location

Additional forms and agency approval required
Liquor and Cannabis Board

A marijuana research license is required for the licensee to produce, process, or possess marijuana to conduct scientific research on marijuana and marijuana-derived products.

Note: The Liquor and Cannabis Board will contact applicants for any additional required information or documentation, and bill for the initial annual license fee prior to approval of any license.

Marijuana Transportation

\$250 application fee per location

Additional forms and agency approval required
Liquor and Cannabis Board

Required for common carrier businesses to transport or deliver marijuana, marijuana concentrates, or marijuana infused products between licensed marijuana businesses in Washington State.

Note: The Liquor and Cannabis Board will contact applicants for any additional required information or documentation, and bill for the initial annual license fee prior to approval of any license.

Marijuana - Other Licenses

Note: Applications for the following marijuana licenses: Medical, Retailer, Producer, or Processor are **NOT** being accepted at this time.

Minor Work Permit

No fee permit required per location

Agency approval required

Department of Labor and Industries

If you employ one or more people under 18 years old, you must apply for a permit to employ minors, in addition to industrial insurance as described on page 1.

Nursery Retailer/Wholesaler

Fees listed below include a 20% surcharge

Additional forms required

Department of Agriculture

Required for businesses that:

- Sell or hold live plants or turf for planting, breeding, or decoration; or
- Perform landscaping and lawn maintenance which provides planting or installing new plants or turf.

Is not required if you sell less than \$100 per year or only sell cut flowers.

Choose either a wholesale or retail endorsement based on what you believe will be your primary source of income, then estimate your total nursery sales for the calendar year. Determine the fee due based on your license type and your sales estimate.

Nursery Retailer:

\$100 - \$2,499
\$2,500 - \$14,999
\$15,000 and over

Fee:

\$63.00 per location
\$138.00 per location
\$273.60 per location

Nursery Wholesaler:

\$100 - \$14,999
\$15,000 and over

Fee:

\$138.00 per location
\$273.60 per location

Pesticide Dealer

\$67 per location

Additional forms and agency approval required
Department of Agriculture

Required to sell all pesticides. **Exception:** Not required if the pesticide is labeled **home and garden use only**. Each location must have a licensed Pesticide Dealer Manager to supervise pesticide distribution.

Private Investigative Agency

\$600 with unarmed principal

\$700 with armed principal

No fee for each additional location

Additional forms and agency approval required

Department of Licensing

Required for any business that exists to detect, discover or reveal criminal activity; obtain information related to persons or things; recover lost property; identify cause for accidents/losses; obtain evidence for investigations or detect eavesdropping devices. See RCW Chapter 18.165 for full description.

Radiology Benefit Manager

\$200 per location

Additional forms required

Department of Licensing

Required for any person or company conducting business in Washington or with Washington customers when the business is owned by a third party payor or a carrier, as defined in RCW 48.43.005, or contracts with a third party payor or carrier in order to:

- Process claims for services and procedures performed by a licensed radiologist or advanced diagnostic imaging service provider.
- Pay or authorize payment to radiology clinics, radiologists, or advanced diagnostic imaging services providers for services or procedures.

Rental Car Registration

No fee registration required per location

Department of Licensing

A rental car is a passenger vehicle (PAS or M/H use class) that is used solely by a rental car business for rental to others, without a driver provided by the rental car business, for periods of not more than 30 consecutive days. Only passenger vehicles (cars, SUVs and motor home qualify). Trucks and other types of vehicles such as motorcycles are exempt from the rental car registration.

Scrap Metal

Various Fees (see the *Vehicle-Related and Scrap Metal Recycling Fee Description Sheet*)

Additional forms and agency approval required.

Department of Licensing

Required for businesses that are suppliers, processors, and/or recyclers of scrap metal.

Note: These endorsements do **NOT** include handling scrap metal from motor vehicles. For vehicle-related Motor Vehicle Salvage processing see the entry under "Vehicle Sales or Disposal".

Seed Dealer

\$125 per location

Department of Agriculture

Required for selling seeds except those packaged in containers of 8 ounces or less by a registered seed labeler.

Seller of Travel

\$202 per location

Additional documents and agency approval required

Department of Licensing

Required for businesses that arrange, or advertise to arrange travel accommodations for Washington consumers.

Shopkeeper

\$55 per location

Department of Health – Board of Pharmacy

Required of businesses (except licensed pharmacies) selling any nonprescription medication. These medications must be in the original manufacturer's packaging.

Tobacco Sales, Retail and Wholesale -

Please see Cigarette/Tobacco/Vapor Sales

Underground Storage Tanks

\$173.80 per tank, at each location

Additional forms required

Department of Ecology

Required for owners of storage tanks with a capacity greater than 110 gallons, that have at least 10 percent of volume (including piping) below the surface of the ground, and that contain petroleum or other hazardous substances. Some tanks may be exempt. The application must be filed by the owner within 30 days **after** a new installation is complete, or upon modification or purchase of existing tanks. **Note:** A notice of intent to install (Form ECY 020-95) must also be filed directly with the Department of Ecology at least 30 days before new installation work begins.

Vehicle Sales or Disposal

Various Fees (see the *Vehicle-Related and Scrap Metal Recycling Fee Description Sheet*)

Additional forms and agency approval required

Department of Licensing

Required for businesses that:

- Annually offer, display or sell more than four cars, trucks and/or motor homes, or otherwise act as a dealer of such vehicles;
- Deal in boats or vessels, manufactured homes, park homes, travel trailers, fifth wheel trailers, horse trailers, utility trailers, off-road vehicles, motorcycles and/or snowmobiles;
- Manufacture or remanufacture vehicles for distribution to Washington dealerships;
- Transport vehicles over Washington highways;
- Operate a registered tow truck; and/or
- Act as a hulk hauler, vehicle wrecker or motor vehicle salvage processor. **Note:** This is **NOT** for non-vehicle scrap metal. To handle non-vehicle scrap metal see the entry under "**Scrap Metal**".

Waste Tire Carrier

\$200 (\$50 nonrefundable) per location plus \$50 per vehicle

Additional forms and agency approval required

Department of Ecology

Required for businesses transporting tires no longer usable due to wear, damage or defect. Solid waste collection businesses licensed by the Utilities and Transportation Commission need not apply. A \$10,000 bond is required.

Waste Tire Storage Site Owner

\$250 per location (\$50 nonrefundable)

Additional forms and agency approval required

Department of Ecology

Required of any business with outside storage of more than 800 tires which are no longer suitable for their original purpose. The business is required to have:

- A permit from the County Health Department where the site is located.
- Financial assurance sufficient for hiring a third party to remove the maximum number of tires permitted to be stored at the facility and deliver the tires to a facility permitted to accept the tires.

Contact Dept. of Ecology for regulatory questions at 425-649-7104.

Weighing and Measuring Devices

Various Fees (see the Weighing and Measuring Devices Addendum)

Department of Agriculture (statewide); and Cities of Seattle & Spokane

Required for businesses where devices are used to determine the charges for a product or service on the basis of weight or measure (i.e. scales or meters). The Weighing and Measuring Devices addendum must be submitted with the Business License Application.

Whitewater River Outfitter

\$25 per location

Additional form and agency approval required

Department of Licensing

Required for businesses carrying, or advertising to carry, for-hire passengers on whitewater sections of Washington rivers. Applicants must provide proof of correct liability insurance and certify that they meet all requirements, including use of qualified guides.

X-Ray Facilities and Devices

Various Fees (see the X-ray Facility and Devices Registration Addendum)

Department of Health (statewide)

Required for businesses that have a facility with any of the X-ray tube types listed on the x-ray addendum form, including dental or medical offices, hospitals, veterinary, educational, security, research or industrial facilities.

Contact Dept. of Health for regulatory questions at 1-800-299-9729.