

NON
PAYROLL TAXES
(AND LICENSES)

BY

TAX EDUCATORS

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DISCLAIMER

The materials and forms in this manual are published by Tax Educators exclusively for the use of tax return preparers in completion of this course.

Tax Educators does not make express or implied warranties in regard to use of the materials/forms.

Each tax preparer must depend on his or her own knowledge of the law and expertise in the use or modification of these materials.

Preparers must be aware that the laws are constantly changing and that the information in this manual may be superceded at any time.

ACKNOWLEDGMENTS

**Kleinrock - CCH
IRS: Forms & Publications
IRS: Letter Rulings
J. K. Lasser**

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FEDERAL

NON PAYROLL

EXCISE TAXES/LICENSES/PERMITS

Because of the complexities of payroll taxes and filing requirements and those connected with information returns (1099, 1096 series), these matters are covered in separate courses. This course deals with special license and taxation requirements other than payroll.

We recommend that clients starting any kind of new business venture obtain the following four IRS Publications:

Publication 334 - Tax Guide for Small Businesses

Publication 510 - Excise Taxes

Publication 583 - Information for Small Business Taxpayers

Publication 1066 - Small Business Tax Workshop

If the business is a farming business - Publication 225 - Farmer's Tax Guide.

Because of the massive VOLUME of forms and instructions involved in Excise Taxes, Licenses and Permits, they are not being included in this course.

FEDERAL PUBLICATIONS

IRS Forms & Publications are available at most IRS Offices, Online, Telephone or Mail.

PERSONAL COMPUTER ACCESS

<http://www.irs.gov/formspubs/index.html>

PHONE ACCESS

1-800-TAX-FORM (1-800-829-3676)

RECEIVE BY MAIL

order online at and save \$5.00 S/H (charged on telephone/mail orders)

<http://www.irs.gov/formspubs/page/0,,id=10768,00.html>

C D ROM ORDER

1-877-CDFORMS

1-877-233-6767

or by computer through <http://ww.ntis.gov/products/bestsellers/irscd.asp>

The CD ROM contains over 2,000 tax forms and publications for small businesses, return preparers and others who frequently need current or prior year tax products. Popular tax forms may be filled in electronically, then printed out for submission. Other products on CD ROM include Internal Revenue Bulletin, Tax Supplements and Internet resources for tax professionals with links to World Wide Web. CD-ROM can be purchased from National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161 for \$30 plus \$5 P/H

TO ACCESS AN ABOVE ONLINE ADDRESS:

1. COPY ANY ADDRESS
2. OPEN YOUR BROWSER
3. PASTE COPIED ADDRESS IN YOUR BROWSER'S ADDRESS LINE
4. CLICK ON THE 'SEND' BUTTON

EMPLOYER IDENTIFICATION NUMBER (EIN)
(FORM SS-4)

WHO MUST FILE AND OBTAIN EIN

- You pay wages to one or more employees including household employees
- You are required to have an EIN to use on any return, statement, or other document, even if you are not an employer
- You are a withholding agent required to withhold taxes on income, other than wages, paid to a nonresident alien
- You file Schedule C, C-EZ, or F of form 1040 **and** have a Keogh plan or are **required to file excise, employment or alcohol, tobacco, or firearms returns.**

WHEN TO APPLY FOR A “NEW” EIN

- If you become NEW owner of an EXISTING business do **not** use the EIN of the former owner.
- If you already have an EIN, use that number.
- If you become the “owner” of a corporation **by acquiring it’s stock**, use the corporation’s EIN
- If you change ownership or type of organization (form of doing business) you must apply for a new EIN (i.e. if form partnership or corporation)
- Do NOT apply for a new EIN if:
 - Change only the NAME of your business
 - Elected on form 8832 Entity Classification Election to change the way the entity is taxed
 - Partnership terminates because at least 50% of the total interests in capital and profits was sold or exchanged within a 12 month period. **EIN for terminated partnership should continue to be used. This applies to terminations after May 8, 1997. If termination after May 8, 1996 and before May 9, 1997, a new EIN must be obtained.***
- Change from “C” to “S” Corporation does **not** require a new EIN

IN ADDITION TO FORM SS-4 - IF ELECTING TO BE AN “S” CORPORATION

Must file form 2553 - “Election by a Small Business Corporation”

HOW TO APPLY FOR AN EIN

Online:

Go to: <http://www.irs.gov/businesses> and click on Employer ID Numbers under topics.

Telephone:

It is recommended that you complete the SS4 prior to calling
Call 1-800-829-4933 between 7a and 10p

Person making the call must be authorized to sign the SS4

Write the EIN the IRS representative gives you in the upper right-hand
corner of form SS4 above the phrase "official use only"

Sign and date the SS4

If asked by the IRS representative either:

Mail or fax within 24 hours to the IRS

By Fax-TIN

Complete SS4 - sign and date

Fax SS4 to the Fax-TIN number for your state, be sure to include return fax #

Available 24 hours a day 7 days a week

You will usually receive your EIN within 4 days

By Mail

Complete SS4 at least 4 to 5 weeks before you need an EIN

Sign and date

Mail to service center address for your state

EIN number will be mailed within 4 weeks.

Specific Line instructions form SS4:

Line 1:

Sole proprietor - name of owner

Partnership - ALL partners' names

Corporation - Corporate name as it appears on corporate charter

Line 2:

Sole proprietor - name of business

Partnership - business name of the partnership

Corporation - DBA (Doing business as) name

FEDERAL EXCISE TAXES
(Helpful IRS Publications - 510, 378, 509)
Application for Registration
(For Certain Excise Tax Activities)
Form 637

Caution- Be certain to get detailed instructions for application since additional information is required to be attached to the form.

Do not mail the form 637 to your IRS Service Center!!

File it with the Internal Revenue Service Center, Cincinnati, OH 45999

REGISTRATION FOR EXCISE TAX (FORM 637)

The following activities require excise tax registration. Registration application is reviewed by the IRS for accuracy and completion. Review may include inspection of the premises during normal business hours, without advance notice. Application must be approved before taxpayer is approved for any activity.

**Manufacturer	Gas guzzler emergency vehicles Sport fishing equipment Bows and arrow components Taxable tires Vaccines
**Buyer of	Sport fishing equipment Gas guzzler vehicles Bows and arrow components Vaccines for further manufacture or for resale to a buyer for further manufacture.
Buyer of	Taxable tires for use on or in connection with the sale of another article the buyer manufactures and sells for: 1) Export 2) To state and local governments 3) To nonprofit educational organizations 4) As supplies for vessels or aircraft.
**Buyer Who purchases For	With place of business in the U.S. Vaccines, gas guzzler vehicles, tires, sport fishing equipment, bows, arrow components, or luxury passenger vehicles Export or for resale to second purchase for export.
**Nonprofit educational Organization (other than a public school)	Buying tires, trucks, sport fishing equipment, bows, arrow components for its exclusive use.
Persons making inventory changes or Persons selling or buying	Of taxable chemicals under section 4662(c)(2) Intermediate hydrocarbon streams under sec. 4662(b)(10) (The excise taxes relating to these articles have expired - However, Congress may reinstate these taxes)
Importer, producer, or wholesale distributor	Of aviation fuel other than gasoline
Buyer (other than nonprofit educational organization or state or local government)	Of taxable tires for use on an intercity, local, or school bus
Buyer of (other than state or local government)	Gas guzzler vehicles for ambulance, law enforcement or firefighting.

* Blender of	Gasoline, diesel fuel, or kerosene outside the bulk transfer/terminal system.
Seller or buyer of	Heavy vehicles making tax free sales or purchases (recently revised to reflect requirement to be registered for tax free sales but not for re-sale)
Operator of (other than state or local government)	Diesel powered intercity or local buses
* Enterer, Refiner, Terminal Operator, or Throughputter of	Gasoline, diesel fuel, or kerosene and industrial user of gasoline.
Buyer of	Gasoline for blending into gasohol outside the bulk transfer terminal system.
Ultimate vendor of	Kerosene who sells from blocked pump
* Ultimate vender of	Diesel fuel or kerosene that sells undyed diesel fuel or undyed kerosene to a state or local government for its exclusive use or for use by the buyer on a <u>farm for farming purposes</u> .
Manufacture, importer, or Buyer of	Ozone-depleting chemicals (ODCs) for export
Operator of (Other than state or local government)	Diesel powered train
Buyer of	Aviation fuel for use in commercial aviation.
First Retail Seller of	Luxury passenger vehicles for export
Operator of	Pipeline or vessel within bulk transfer/terminal system

* These items are revised to include kerosene

** These items are revised to include arrow components as an activity

OCCUPATION TAX-REGISTRATION FOR WAGERING FORM 11-C

REVERSE ACTION! - After you file form 11-C and pay the tax, you will be issued a letter as proof of registration and payment.

MUST FILE IF PRINCIPAL OPERATOR OR EMPLOYEE AGENT

Principal operator- A person who is in the business of accepting wagers for his or her own account

Employee-agent - A person who receives compensation for accepting wagers on principal operator's behalf.

WAGER: Made on sports events or contests with a person the business of accepting wagers
Made in a wagering pool on a sports event or contest if the pool is run for profit.
In a lottery run for profit, which includes the numbers game, policy, punchboards, and similar types of wagering.

Does **not** include:

Games where wagers are placed, winners are picked, and prizes are given in front of everyone who placed a wager.
*A drawing run by a tax -exempt organization if none of the profits go to a private shareholder **or individual***

WHEN TO FILE

Before you begin to accept wagers.

After that - July 1 for each year you accept wagers. (Once a year)

Within 30 days after day admit new members to firm or partnership, form a corporation to continue business of a partnership, or continue business of a dissolved corporation of which you were a stockholder.

ALL FILERS REQUIRED TO HAVE AN EIN (Employer Identification Number)

WHERE TO FILE

Internal Revenue Service Center
Cincinnati, OH 45999-0101

OCCUPATION TAX-REGISTRATION FOR WAGERING FORM 11-C

RATES

\$500 RATE -

\$50 RATE - applies only if all wagers are authorized under state law or if you are an employee accepting wagers for another authorized under state law.

PRORATE - Rates are prorated if you start accepting wagers after July 1.

SUPPLEMENTAL REGISTRATIONS

Must be filed within 30 days if certain changes occur

Principal Operators

Address of business or home

Deceased registrant

Bankruptcy

Assignee of creditors

One or more members withdraws from partnership or firm

Corporate name change

Hire new agent or employee

Employee-agents must file supplemental if hired to receive wagers for another employer

TAX ON WAGERING FORM 730 - Amount of wagers times .0025/.02

QUARTERLY FEDERAL EXCISE TAX RETURN FORM 720

(Page one(of 7 pages) Reproduced at end of course)

NEW CHANGES

Rate changes: Fuel Rate Changed
Ethanol Fuel Rates Change
Increased Rates on International Travel Facilities

Tax on sales of luxury passenger vehicles has expired

PURPOSE OF FORM

To report and pay excise taxes - many of which require supplemental forms

WHERE TO FILE

Internal Revenue Service Center
Cincinnati, OH 45999-0009

WHEN TO FILE - Quarterly

<u>Quarter covered</u>	<u>All excise taxes other than ODCs, comm. and air transportation, due by:</u>	<u>ODCs, comm., and air transportation due by:</u>
<u>January, February, March</u>	<u>April 30</u>	<u>May 31</u>
<u>April, May June</u>	<u>July 31</u>	<u>Aug 31</u>
<u>July, August, September</u>	<u>October 31</u>	<u>Nov. 30</u>
<u>October, Nov., December</u>	<u>January 31</u>	<u>Feb. 28</u>

DEPOSITS - Generally, semimonthly deposits are required. **No deposit required if:**

- Net liability does not exceed \$2,500 per quarter
- Gas guzzler tax and/or luxury tax is being paid on one time filing
- Liability is for taxes listed in Part II form 720 except floor stocks tax which generally requires a single deposit
- Tax liability is for removal of a batch of gasohol from an approved refinery

QUARTERLY FEDERAL EXCISE TAX RETURN
FORM 720

ENVIRONMENTAL TAXES - (6627)

Tax on ozone-depleting chemicals (ODCs)

ODCs used as propellants in metered - dose inhalers are exempt from the tax.

Generally, creation of a mixture containing one or more ODCs by the manufacturer or importer of an ODC is treated as the use of ODC in the mixture.

ODC - Tax on imported products

Any product entered into the US for consumption, use or warehousing if any ODC was used as material in the manufacture or production of the product.

Tax on Floor Stocks of ODCs

Liable if hold (on January 1):

1. At least 400 pounds of ODCs subject to floor stocks tax and not described in 2 or 3 below.
2. At least 50 pounds of halons or
3. At least 1,000 pounds of methyl chloroform

QUARTERLY FEDERAL EXCISE TAX RETURN FORM 720

COMMUNICATIONS AND AIR TRANSPORTATION TAX

Communications services - 3% of amounts paid for local telephone service, toll telephone service, and teletypewriter exchange services.

Transportation of persons by air -
7.5%

To and from rural airports: 7.5% of amounts paid

Domestic segment tax - (Excluding to and from rural airports)

2007: \$3.40 per person. 2008: \$3.50 per person. 2009: \$3.60. 2010: \$3.70.

\$2.00 per segment for transportation after 9-30-98, after 12/31/01 = \$3.00

\$2.25 per segment after 9-30-99 and before 1-1-2000

(Segment - one takeoff and one landing)

Transportation of property by air - 6.25% of amounts paid

International air travel facilities - Before 1-1-2001 \$12.20 per person on all departures and arrivals, after 12/31/01 will be \$13.20 2007: \$15.10 - 2008: \$15.40 - USA.

2009: \$15.70. 2010: \$16.40 - USA

(Beginning and ending in Alaska and Hawaii - \$8.10 per person and applies only to departures.)

If the domestic segment is to or from a rural airport, the domestic segment tax does not apply

**QUARTERLY FEDERAL EXCISE TAX RETURN
FORM 720**

FUEL TAXES - check in your locale -?

Diesel Fuel - Report separately

On removal at terminal rack

Events other than removal at terminal rack

\$.244 per gallon

Kerosene - Report separately

Removal at terminal rack

Events other than at terminal rack

\$.244 per gallon

Liquified petroleum gas (LPG) (propane and butane)

\$.184 per gallon

Other fuels - Liquified natural gas; qualified ethanol and methanol, partially exempt ethanol produced from natural gas and methanol produced from natural gas; gasoline sold for gasohol production; gasohol; Special fuels containing ethanol and methanol:

Motor fuels and alcohol mixtures

Diesel and alcohol mixture

Diesel sold for diesel/alcohol mixture

Aviation fuel/alcohol mixture

Aviation fuel sold for aviation/alcohol mixture

Gasoline

Removal at terminal rack

Events other than removal at terminal rack

\$.184 per gallon

Additional tax - Anyone who purchases gasoline for gasohol production at one of the reduced rates and fails to blend the gasoline with alcohol is subject to an additional tax. Anyone who purchases gasohol at reduced rates and later separates the gasoline from the mixture is subject to additional tax.

Compressed Natural gas

Sold for use or used as fuel in motor vehicle or motorboat -

\$.183 per thousand cubic feet

QUARTERLY FEDERAL EXCISE TAX RETURN FORM 720

RETAIL TAX

Truck, trailer, and semitrailer chassis and bodies, and tractors
12% of the sales price on the first retail sale of each unit

Sales price includes certain related parts and accessories sold on or in connection with sale of the vehicle.

Applicable to trucks that have gross vehicle weight over 33,000 pounds and to trailer and semitrailer chassis and bodies for use with trailer or semi-trailer with GVW over 26,000.

Tractors mainly used for highway transportation with a trailer or semitrailer are taxable regardless of GVW

Tire credit - value of tires sold with first retail sale unit is not excluded from 12 % tax - but may claim a credit equal to amount of tax on each tire.

SHIP PASSENGER TAX

Imposed on operator of commercial ships
\$3 for each passenger that has berth or stateroom accommodations for at least 17 passengers if trip over 1 or more nights. (More than 24 hours) and to any passengers on commercial ship that transports passengers engaged in gambling aboard the ship beyond the territorial waters.

LUXURY TAX - expired 12/31/02

Passenger vehicles first retail sale
3% for 2005 of sales price to extent price exceeds \$40,000
First sale includes use or lease of vehicle.
Must be paid by seller of vehicle
Generally applies to passenger vehicles and trucks and vans having
Gross vehicle weight of 6,000 pounds or less
Applies to limousines regardless of weight.
Does NOT apply to taxicabs and other vehicles used exclusively in business of transportation for hire or to law enforcement and public safety vehicles.

QUARTERLY FEDERAL EXCISE TAX RETURN FORM 720

MANUFACTURERS TAXES

Underground mined coal - the lower of \$1.10/ton or 4.4% of sales price

Surface mined coal - the lower of \$.55/ton or 4.4% of sales price

Highway - type tires

1. More than 40 pounds but not more than 70 pounds - \$.15 per pound for each pound over 40 pounds.
2. For more than 70 pounds but not more than 90 pounds - \$4.50 plus \$.30 per pound for each pound over 70 pounds
3. For tires weighing more than 90 pounds - \$10.50 PLUS \$.50 a pound for each pound over 90 pounds.

Gas Guzzler tax - (Form 6197)

Vaccine taxes - \$.75 per dose if it contains:

Diphtheria toxoid, tetanus toxoid, pertussis bacteria, extracted or partial cell bacteria, specific pertussis antigens, or polio virus or is against measles, mumps, rubella, hepatitis B, chicken pox, or rotavirus gastroenteritis or is any HIB (haemophilus influenza type b) vaccine, or conjugate vaccine against streptococcus pneumoniae.

Foreign Insurance taxes - policies issued by foreign insurers

Sport fishing equipment - 10% of sales price paid by manufacturer, producer, or importer.

Fishing rods, poles (and component parts) reels, fly fishing lines, fishing spears, spear guns, spear tips, terminal tackle, Fishing supplies and accessories, and any parts or accessories sold on or in connection with these articles.

Electric outboard motors and sonar devices - 3%

Bows- 11%

Arrow components - 12.4%

Inland waterways fuel use - \$.244 per gallon

Alcohol sold as but not used as fuel - rates depend on "proof"

**ONE TIME FILING
FORM 720 AND 6197**

Imported for personal use gas guzzling auto

May make one time filing if meet all of following conditions:

Do not use the vehicle in course of trade or business

Do not import gas guzzling automobiles or luxury passenger vehicles in the course of trade or business

Are not required to file form 720 reporting excise taxes for the calendar quarter, except for one time filing.

HEAVY VEHICLE USE TAX RETURN **FORM 2290**

THE WORLD IS FULL OF OWNER OPERATORS AND YOU PROBABLY HAVE THEM FOR CLIENTS. BE SURE THEY FILE THIS FORM AND PAY THE TAX. A STAMPED COPY OF SCHEDULE 1 IS REQUIRED TO OBTAIN P.U.C. RENEWALS.

Tax applies to highway motor vehicles having taxable gross weights of 55,000 pounds or more.

Includes trucks, truck tractors and buses.

Generally vans, pickups, panel trucks and similar vehicles are not subject to this tax

Tax is due when first taxable use - when vehicle is operated with power from its own motor on any public highway in the United States.

EXEMPT FROM HIGHWAY USE TAX (Must be used and actually operated by:)

Federal Government

Any state

District of Columbia

Local government

American Red Cross

Non profit volunteer fire departments, ambulance associations and rescue squads

An Indian tribal government but only if use involves exercise of an essential tribal government function

Mass transportation authority if it is created under a statute that gives it certain powers normally exercised by the state

A state or local government even it used in an activity usually carried on by a private business.

NOT EXEMPT

Owner - operated school busses

Vehicles driven and maintained by taxpayer under a US mail contract

Government owned vehicles furnished to and operated by contractors in connection with government operated plants.

HEAVY VEHICLE USE TAX RETURN **FORM 2290**

WHEN TO FILE

Last day of the month of the vehicle's first taxable use in a tax period
Tax period begins July 1 and ends June 30
Generally due annually by August 31.

PAYMENT - May be made in four equal installments if for a full year

VEHICLE AND GROSS WEIGHT

Includes chassis or chassis and body, but NOT the load

Gross weight of 55,000 pounds or more
(Unloaded weight of vehicle and weight of maximum load usually
carried on the vehicle.)

LOGGING VEHICLES REDUCED RATE

Rate is reduced by 25% for logging and Canadian/Mexican vehicles

SUSPENDED VEHICLES

If vehicles are expected to be used on public highways for 5,000 miles or less
(7,500 miles for agricultural vehicles) during the tax period.

PRORATED TAX

Tax on vehicles first used after July is prorated per rate table in form 2290 instructions.

DEALERS IN FIREARMS

ATF FORM 1 (5320.1) - Application to make and register a firearm

ATF FORM 2- (5320.2) - Notice of Firearms Manufactured or Imported

ATF FORM 3 (5320.3) - Application for Tax Exempt Transfer of firearm and registration to Special (Occupational) Taxpayer.

ATF FORM 4 (5320.4) - Application for tax paid transfer and registration of firearms

ATF FORM 6 PART I (5320-3.A) Application and permit for importation of firearms, ammunition and implements of war (not members of armed forces)

ATF FORM 6 PART II (5330.3B) - Application and permit for importation of firearms, ammunition and implements of war (armed forces)

ATF FORM 6A (5330.3C) Release and receipt of imported firearms, ammunition, and implements of war.

AFT FORM 9 (5320.9) - Application and permit for permanent exportation of firearms

ATF FORM 10 (5320.10) Application for registration of firearms acquired by certain governmental units.

ATF F 169 (3330.3) Return of articles, containers or substances

ATF FORM 487-B (5170.7) Application and permit to ship liquors and articles of Puerto Rican manufacture tax paid to U.S.

ATF F 5000.24 - EXCISE TAX RETURN

Distilled spirits, Wine, Beer, Cigars, Cigarettes, Cigarette papers and /or Cigarette tubes, Chewing tobacco and/or snuff, pipe tobacco.

ATF-F 5000.28 FLOOR STOCKS TAX RETURN FOR STOCK AS OF JANUARY 1

Distilled spirits, wine, beer, imported perfume, small cigarettes, large cigarettes (This was a one time tax in 1991 - but if they did it once - they can do it again!)

ATF 5630.5 - SPECIAL TAX REGISTRATION AND RETURN ALCOHOL AND TOBACCO

ATF F 4473 (5300.9) FIREARMS TRANSACTION RECORD

OREGON

LICENSES AND PERMITS

OREGON

STARTING A NEW BUSINESS

BUSINESS INFORMATION CENTER

**503-986-2200
255 Capital Street NE
Suite 151
Salem, OR 97310**

**Regulation Assistance Division
Department of Economic Development
155 Cottage Street NE
Salem, Oregon 97310
503-986-0123**

**You can call any state agency toll free from anywhere in Oregon.
Dial the appropriate number and ask the operator to connect you with the
desired agency. You will have one minute to give the agency your number to
call you back.**

**Portland 503-229-5700
Eugene 541-686-7500
Salem 503-378-3131
Elsewhere in Oregon 1-800-452-7813**

**CAUTION
BE SURE TO CHECK ALL WAGE AND HOUR/PAYROLL
RELATED REQUIREMENTS AS WELL.
THESE ARE NOT INCLUDED IN THIS COURSE.**

OREGON

FOOD RELATED BUSINESS AND OCCUPATIONS

Licenses and permits are required from:

Department of Agriculture
635 Capital St. NE
Salem, Oregon 97301

Dept of Agriculture in Ptld
726 SE 20th Street
Portland, OR

For:

Abattoirs
Apiaries
Auction Yards
Bakeries
Carbonated beverage plants
Cat and dog food canneries
Commercial feed
Commercial fertilizer
Custom slaughters
Dairy products
Economic poisons

Egg dealers
Food establishments
Grade A fluid milk
Food processors
Frozen dairy desserts
Garbage feeders (??)
Meat dealers
Non slaughtering process
plants
Nurseries
Poultry or rabbit slaughterers
Produce
Public warehouses
Refrigerated lockers
Rendering plants
Seed dealers
Slaughterhouses
Weights and measures

In ADDITION: **Individuals** who wish to work in the following occupations require licensing by the Dept of Agriculture:

Butter makers, Cheesemakers, Cream graders, Livestock weighers, Milk graders, Milk samplers, Pasteurize operators, pesticide applicators, and pesticide operators

OREGON

ENVIRONMENTAL QUALITY CONTROL

Dept of Environmental Quality
811 S W 6th Avenue
Portland, Oregon 97204

503-229-5696 or 5630 or 1-800-452-4011

District offices located in Bend, Eugene, Pendleton, Portland and Roseburg

Must obtain a permit before doing any of the following:

1. Discharging any sewage or wastes into state waters from any commercial or industrial facility
2. Increasing the volume or strength of any waste above amounts specified on an existing permit.
3. Constructing, installing, or operating any industrial or commercial facility which will cause an increase in waste discharge into state waters above amounts previously authorized.
4. Constructing or using any new outlet for discharging wastes into state waters.
5. Locating, constructing and operating solid waste disposal sites
6. Constructing or using a subsurface sewage disposal system.
Some counties issue these permits for DEQ
7. Constructing any facility which will become a source of air contamination.
8. Creating noise above certain levels.

OREGON

OREGON STATE BOARD OF ACCOUNTANCY

3218 Pringle Road SE, Ste. 110
Salem, Oregon 97302-6307

Certified Public Accountants
CPA Partnerships
Declaration of Intent
Municipal auditors
Public accountants
Public accountant partnerships
Professional corporations

OREGON STATE DEPARTMENT OF AVIATION

3040 25TH Street NE
Salem, Oregon 97302

Aeronautic schools
Aircraft
Airmen
Airports/heliports
Airport/heliport site approval
Dealers
Forest spray pilots

OREGON STATE BOARD OF ARCHITECT EXAMINERS

750 Front Street NE, Ste 260
Salem, Oregon 97301-1035

Architects
Architectural Professional corporations

OREGON STATE BOARD OF AUCTIONEERS

158 12TH Street NE
Salem, Oregon 97310

Auctioneers
Auctioneer trainees
Auction mart operators

OREGON

OREGON STATE BAR

808 S W 15TH Avenue
Portland, Oregon 97205

Attorneys

OREGON STATE BOARD OF BARBERS/HAIRDRESSERS

405 Labor and Industries Building
Salem, Oregon 97310

Barber and Beauty shops
Barber teachers
Hairdressers
Cosmetologist
Manicurists

OREGON STATE BOARD OF CHIROPRACTIC EXAMINERS

3218 Pringle Road, SE., Ste. 150
Salem, Oregon 97302-6311

Chiropractors

OREGON STATE BOARD OF PILOT COMMISSIONERS

Dept of Commerce
State Office Building
1400 SW 5th Avenue
Portland, Oregon 97201

River and bar pilots

DEPARTMENT OF CONSUMER AND BUSINESS SERVICES-CORPORATE SECURITIES SECTION

350 Winter Street NE
Salem, Oregon 97301
503-378-4100

Investment advisors
Securities brokers and dealers
Securities salespeople

OREGON

OREGON STATE DEPT OF CONSUMER AFFAIRS -ELECTRICAL SAFETY SECTION

1400 S W 5th Avenue
Portland, Oregon 97201

or
617 Chemeketa
Salem, Oregon 97310

Electrical contractors and dealers
Electricians
Electricians limited
Electricians limited supervising
Electricians supervising
Elevator safety
Mobile homes and trailers

OREGON STATE DEPT OF CONSUMER AFFAIRS - INSURANCE DIVISION

350 Winter Street NE, Room 430
Salem, Oregon 97301

Independent adjusters
Insurance agents
Insurance companies
Non resident brokers
Non resident insurance agents
Surplus line agents
Health care service contractors
Motor service clubs
Premium finance companies

OREGON STATE BOARD OF DENTISTRY

1515 SW 5th Avenue, Ste. 602
Portland, Oregon 97201-5451

Dentists
Dental hygienists

OREGON

OREGON STATE DEPT OF EDUCATION

255 Capitol St. NE
Salem, Oregon 97310-0203

Private vocational schools
Teachers

OREGON STATE ENGINEER

1178 Chemeketa NE
Salem, Oregon 97310

Drilling machine operators
Water well contractors

OREGON STATE BOARD OF ENGINEERING EXAMINERS

728 Hawthorne Ave, NE
Salem, Oregon 97301

Professional engineers
Professional land surveyors

OREGON STATE FINANCIAL INSTITUTIONS DIVISION

350 Winter St., NE, Rm 410
Salem, Oregon 97301

State Chartered Banks
Savings and Loans
Trust Companies
Credit Unions
Consumer Finance Companies
Pawn brokers
Travelers Check sales
Money Order sales

OREGON

FISH & WILDLIFE COMMISSION OF OREGON

3406 Cherry Avenue Ne
Salem, OR 97303

Fish buyers
Carp permits
Commercial boat fishing
Fish canners
Gill net
Set net
Shellfish canners
Single delivery
Fish wholesalers

OREGON DEPT OF FORESTRY

2600 State Street
Salem, Oregon 97310

Notification of forest operations
Permit to operate power driven machinery
Permit to clear right of way
Permit for sawmill construction and operations
Permit for fires on forest land
Permit to enter closed areas
Log brand registration
Log patrol licenses
Easement on state owned forest land
Special use permit for nontimber activities on state owned land
Log export permit
Free use permit
Permit for sale of miscellaneous forest products.

OREGON STATE BOARD OF FUNERAL DIRECTORS AND EMBALMERS

503 State Office Building
Portland, Oregon 97201

Embalmers
Funeral Directors
Funeral Establishments

OREGON

OREGON STATE GAME COMMISSION

1634 S W Alder St
Portland, Oregon 97208

Fur dealers
Game breeders
Guides
Holding permit
Hunting and fishing
Private hatcheries
Private hunting preserves
Salmon and steel head tags
Scientific
Taxidermists
Trappers

OREGON STATE DEPT OF FISH AND WILDLIFE

2501 SW First Avenue
Portland, Oregon 97207

Permit to place explosives or harmful substances in waters during
construction work
License for propagation of wildlife including gamefish
Salmon hatchery permit

OREGON STATE DEPT OF GEOLOGY AND MINERAL INDUSTRIES

800 NE Oregon St., Ste. 965
Portland, Oregon 97232

Permit to drill stratigraphic test holes
Permit to drill new oil or gas well
Permit to drill geophysical test hole
Permit to drill geothermal well
Permit for surface mining operation
Certificate of exemption from surface mining permit

OREGON

OREGON STATE BOARD OF HUMAN SERVICES

500 Summer Street

Salem, OR 97302

Apprentice plumber
Clinical laboratory
Farm labor camps
Group care homes
Hearing aid dealers
Homes for the aged
Hospitals
Massage business
Masseurs or masseuses
Mobile home and tourist facilities
Nursing homes
Nursing home administrators
Plumbing and plumbing contractors
Sewage and cesspools
Swimming facilities

OREGON DEPT OF HUMAN RESOURCES

Public Service Buildings

Salem, Oregon 97310

Certificate of need for construction or additions to health care facilities
Restaurants
Temporary restaurants
Vending Machines
Commissaries
Mobile food and beverage units
Sanitation certificates for tourists facilities, recreation parks, organization camps
Furniture and bedding manufacturers, retailers, wholesalers, fumigators
Furniture and bedding supplier sanitation certificate
Swimming pool plans approval
Shellfish sanitation certificate for growers, harvesters, shucker-packers,
distributors.
Community water supply systems
Packaged food storage warehouse
Child care agencies
Day care centers

OREGON

OREGON STATE BOARD OF HIGHER EDUCATION

P O Box 3175
Eugene, Oregon

Basic science certificate

OREGON STATE BUILDERS BOARD/CONSTRUCTION CONTRACTORS BOARD

700 Summer St., NE Ste. 300
Salem, Oregon 97310

Residential Builders
Contractors
Sub Contractors

OREGON STATE BUREAU OF LABOR & INDUSTRIES

3865 Wolverine Ave., NE., Bldg E, Ste. 1
Salem, Oregon 97305

or

800 NE Oregon, Ste. 32
Portland, Oregon 97232

Apprenticeship and training
Employment agencies
Farm labor contractors

OREGON STATE CONSOLIDATE BOARDS

403 Labor and Industries Bldg.
Salem, Oregon 97310

Collection agencies/agent
Debt consolidators
Geologists
Landscape architects
Landscape contractors
T V and radio service dealers
T V and radio technicians/trainees

OREGON

OREGON STATE DIVISION OF STATE LANDS

775 Summer St., NE, Ste. 100
Salem, OR 97301

Prospecting permit for minerals on state lands
Exploratory permit for oil and gas on state lands
Permit for geothermal exploration on state lands
Geothermal lease on state lands
Mining lease on state lands
Oil, gas, sulfur lease on state lands or tidelands
Treasure trove permit
Permit to remove semi-precious stones from state lands
Permit to remove "lost and found" materials valued over \$500
Permit for removal of archaeological or historical materials from state
lands
Permit for removal or filling in waters of the state
Royalty lease for removal of materials from state lands
Lease for submerged and submersible lands

OREGON LIQUOR CONTROL COMMISSION

9079 S E McLoughlin Blvd.
Portland, Oregon 97222

Retail malt beverages
Package stores
Restaurant beverages
Health care facilities
Seasonal dispensers
Dispensers class A or B
Breweries
Wholesale malt beverage and wine
Bottlers
Wineries
Farmers' wineries
Distilleries
Manufacture and sale of industrial alcohol
Rail, Passenger carrier or boat
Druggist sales
Import certificates
Special retail beer
Special retail wine
Special dispenser
Special events dispenser

OREGON

OREGON STATE MARINE BOARD

P.O. Box 145145
Salem, Oregon 97309

Undocumented boats

OREGON MEDICAL EXAMINERS

1500 SW First Ave., Ste. 620
Portland, OR 97201

Osteopathic physicians
Physicians

OREGON STATE MOTOR VEHICLE DIVISION

1905 Lana Avenue N E
Salem, Oregon 97310

or

5821 N E Glisan Street
Portland, Oregon 97213

or

Local City Offices

Campers
Chauffeurs
Commercial driver schools
Dealers
Motor vehicles
Operators
Snowmobiles
Snowmobile dealers
Trailers
Wreckers

OREGON STATE BOARD OF NATUROPATHIC EXAMINERS

800 NE Oregon St., Ste. 407
Portland, Oregon 97232

Naturopathic physicians

OREGON

OREGON STATE BOARD OF NURSING

800 NE Oregon, Ste. 465
Portland, Oregon 97232

Licensed practical nurse
Registered professional nurses

OREGON STATE BOARD OF OPTOMETRY EXAMINERS

3218 Pringle Road SE, Ste. 270
Salem, OR 97302

Optometrists

OREGON STATE BOARD OF PHARMACY

800 NE Oregon, Ste. 425
Portland, Oregon 97232

Itinerant vendors
Drug manufacturers
Pharmacists
pharmacists interns
Pharmacies
Retail shop keeper for non-prescription drugs
Wholesalers

OREGON STATE PHYSICAL THERAPY LICENSE BOARD

800 NE Oregon, Ste. 407
Portland, Oregon 97232

Physical therapists
Physical therapists assistants

OREGON STATE BOARD OF PODIATRY EXAMINERS

P O Box 231
Portland, Oregon 97207

Podiatrists

OREGON

OREGON STATE BOARD OF PSYCHOLOGISTS EXAMINERS

3218 Pringle Road, SE., Ste. 130
Salem, Oregon 97302

Psychologists

OREGON RACING COMMISSION

800 NE Oregon, Ste. 310
Portland, Oregon 97232

Horse racing:

- Jockeys and apprentice jockeys
- Assumed name
- Authorized agents
- Driver training
- Exercise boys
- General
- Grooms
- Jockey's agents
- Mutual employees
- Owners
- Palters
- Trainers
- Valets

Greyhound racing

- Assumed name
- Authorized agents
- General
- Grooms
- Mutual employees
- Owners
- Trainers

OREGON.

OREGON REAL ESTATE AGENCY

1177 Center Street NE
Salem, Oregon 97301

Associated real estate brokers
Assumed business names
Branch office
Broker restricted to appraisal
Co partnerships
Corporation officers
Escrow and escrow agents
Real estate brokers
Real estate salespersons
Sub-dividers' / developers/ notice
Condominium notice
Timeshares and campground sales.

SANITARIAN REGISTRATION BOARD

700 Summer Street NE., Ste. 320
Salem, OR 97301

Registered sanitarian
Sanitarian trainees

OREGON STATE BOARD OF TAX PRACTITIONERS

3218 Pringle Road., SE, Ste. 120
Salem, OR 97302

Tax Preparers
Tax Consultants

OREGON STATE VETERINARY EXAMINING BOARD

800 NE Oregon St., Ste. 407
Portland, OR 97232

Veterinarians

OREGON

OREGON STATE BOARD OF WATCHMAKING AND CLOCK MAKING

209 Commerce Building
Salem, Oregon 97310

Clockmakers
Watchmakers

OREGON STATE WATER RESOURCES BOARD

725 Summer Street NE, Ste A
Salem, Oregon 97301

Hydroelectric projects
Reservoir construction permit
Permit to appropriate public waters
Permit to appropriate ground waters
Transfers of water rights
Permit for non-conforming well construction
Major hydraulic structures
Irrigation/drainage construction

OREGON STATE WORKERS COMPENSATION BOARD

2601 25th Street SE, Ste. 150
Salem, Oregon 97302

Shore based material handling devices
Radio systems for logging operations

OREGON STATE DEPT OF TRANSPORTATION HIGHWAY DIVISION

355 Capitol St., NE, Rm 135
Salem, Oregon 97301

Permit to construct road approach
Permit to perform operations on state highway or property
On premises sign permit
Permit for development on ocean shore
Permit for removal of ocean shore products (sand, rock, minerals, marine, etc)
Permit to change land use within one quarter mile of scenic waterways

OREGON

DEPT. OF CONSUMER & BUSINESS SERVICES- CODES DIVISION

350 Winter Street, NE
Salem, Oregon 97301

Review of plans for fire and life safety
Building permit and plans review
Mobile home park plans review and sanitation certificate
Mechanical permit
Electrical permit
Plumbing permit
Permit for installation of elevator, escalator, or moving sidewalk
Permit for installation, alteration or repair of boiler or pressure vessel
Boiler or pressure vessel operation
Amusement rides.

OREGON STATE FIRE MARSHALL

4760 Portland Road., NE
Salem, Oregon 97305

Existing non-conforming building permit
Health institutions
Fireworks permits
Liquified petroleum gas installers or fitters
Installation of LPG for use as motor fuel
Installation of LPG tank
Operation of LPG equipment mounted on delivery trucks
Liquified petroleum gas installation
Permit for installation to handle, store, and distribute flammable liquid
Possession of explosives.

OREGON

PUBLIC UTILITIES COMMISSION

PUBLIC UTILITY COMMISSIONER

Authorized to regulate the commercial operation of motor vehicles within Oregon. PUC issues operating authority, approves tariffs, prescribes safety rules and collects highway use taxes.

WHO MUST HAVE PUC AUTHORITY

Any carrier (common or contract) transporting persons or property in Oregon for hire, or any carrier (private) transporting persons or property incidental to a primary business. Must have PUC authority and is subject to PUC safety, insurance and highway use requirements.

EXCEPTIONS

School buses
U S Mail
Passenger vehicles within 3 miles of a city and beyond the 3 mile radius when not in competition with a carrier holding PUC authority
Taxi cab operations
Private carrier using a vehicle with a combined weight that does not exceed 8000 pounds, for the transportation of PROPERTY
private carriers using a vehicle with a combined weight that does not exceed 12,000 pounds for transportation of PERSONS
Wreckers towing or transporting wrecked or disabled vehicles
Hearses or ambulances
Car pools
Charitable organizations
Van pools
Mass transit districts
Certain operations when a carrier is required to maintain the road
Off road vehicles.

For information concerning possible exempt operations, write to the PUC office in Salem or telephone (503) 378-6611

OREGON

P U C

GENERAL REQUIREMENTS

All persons requesting PUC authority must meet the following requirements:

9. Complete application form and file with Commissioner (Obtain form from Salem or any field office (DMV))
10. Set up appointment to have intrastate for hire vehicles inspected
11. Have insurance company file proof of insurance or an insurance policy. Standard form E, Uniform Motor Carrier Bodily Injury and Property damage liability certificate of insurance. For information about this requirement contact insurance unit 503- 378-5734
12. Carriers will receive written request specifying amount of highway Use bond to be submitted and date it is due. Information concerning Bond requirement - bond unit (503) 378-6648 or 378-6221
13. If corporation or it assumed business name, the name and parties of interest Must be registered with Oregon Corp Division. All other out of state corporations must file current copy of corporate certification with PUC.

GENERAL COMMODITIES AND PASSENGERS

A certificate is required for a carrier to haul for hire persons or general commodities within the State of Oregon

The carrier will be categorized as either:

1. Common carrier serving the general public
- Or
2. Contract carrier- (hauling under contract for a specific shipper or shippers)

OREGON

PUC

SPECIAL REQUIREMENTS

1. Special application packet (available from any PUC office) must be completed and filed with the Commissioner
2. A \$150 application fee must be paid when application is filed
3. Specific liability and cargo insurance requirements apply (503) 378-5734
4. If carrier intends to transport COD shipments, a COD bond must be filed with the Commissioner
5. If the authority requested is that of a common carrier, the carrier must file a tariff with Commissioner.
6. If authority requested is that of a contract carrier, a copy of each contract under which the carrier is to operate must be filed with the Commissioner.
7. All applications are subject to a public hearing before the Commissioner, if protested by another carrier with similar authority, or by another applicant requesting similar authority.

For assistance in completing an application to haul general commodities or passengers, telephone 503-378-6692.

OREGON

CITY REGULATIONS

Most cities have some restrictions and licensing requirements in addition to State and Federal requirements. It is advisable to contact the City offices for such regulations.

Portland Bureau of Licenses
1120 SW Fifth Avenue Room 1206
Portland, Oregon 97204
(503) 823-5157

Eugene Permit and Information Center
99 W 10th Avenue
Eugene, Oregon 97401
(541) 682-5086

Salem Permit Application Center
555 Liberty Street SE, Room 320
Salem, Oregon 97301
(503) 588-6256

City of Medford Finance Department
411 W 8th Street
Medford, Oregon 97501

OREGON

OTHER STATE AND LOCAL TAXES FOR OREGON

PERSONAL PROPERTY TAX

Listing of personal property used in trade or business (equipment, furniture, fixtures, tools) other than **real** property or **licensed** vehicles.

Required to be submitted to the **county** in Oregon where the property was located on **January 1**.

Report is due March 1 each year.

Assessments are billed and payable in November each year.

Only for property **in Oregon** on January 1

Failure to file penalties apply. Late filing penalties apply

No longer includes inventory.

OREGON

MULTNOMAH COUNTY BUSINESS INCOME TAX

Tax is 1.45% of the NET income from business located within Multnomah County.

All entities (sole proprietorship, partnership, corporation etc.) are required to file except Governmental bodies.

THIS IS A TAX THAT MUST BE PAID BY PARTNERSHIPS AND S CORPORATIONS. IT CAN NOT BE PASSED THROUGH TO THE PARTNERS OR SHAREHOLDERS

EXEMPT:

1. Any person whose GROSS receipts, both in and out of Multnomah County are less than \$10,000
2. Any corporation exempt from Oregon tax under ORS 317.080
3. Any trust exempt from tax under IRC Sec. 501
If the exempt corporation is subject to Oregon tax on UNRELATED INCOME, it is subject to Multnomah Business tax on that SAME income.
4. Sale of personal property bought for household or personal use.
5. Interest, dividends, and gain or loss on sale of investments which are not a part of a trade or business (generally individuals)
6. Farm income from raising, harvesting and selling your own Crops, dairy products or livestock and poultry.

NET INCOME

Before net operating losses and before allocation or apportionment for operation out of state.

DUE DATE

Same time as Oregon excise or income tax returns due.

March 15 for corporations (calendar year)

April 15 for individuals

Varies for fiscal year businesses.

FOR MORE INFORMATION

Oregon Dept of Revenue

Salem, Oregon (503)- 378-3745

Or Any Field office

Forms: (503) 371-2244

OREGON

TRI COUNTY METROPOLITAN SELF EMPLOYMENT TAX

Tax is applied to self employment earnings of taxpayers doing business or providing services in the Tri Met District. This includes a portion of Multnomah, Clackamas, and Washington counties. Refer to map with forms instructions.

Tri Met tax helps fund mass transportation in the district

RATE of tax is .006218 (.6218 of 1 percent).

Oregon Department of Revenue collects the tax.

Partnerships are not subject to the tax. A partnership MAY file and pay for all the individual partners. If this election is NOT made, each individual partner must file on their own “pass through” self employment

S Corporation distributions are not subject to this tax.

Real Estate salespeople - since federal laws treat r.e. salespeople as self employed, their commissions are subject to Tri Met Self Employment tax.

ALL INSURANCE AGENTS ARE EXEMPT

Ministers - compensation for performing religious services in the exercise of that ministry or religious order is not subject to Tri Met SE tax.
Compensation for performing religious services INDEPENDENTLY IS subject to the s.e. tax.

Form TM

OREGON

LANE TRANSIT DISTRICT SELF EMPLOYMENT TAX

Helps fund mass transportation in the district.

Rate is .006 (.6 of 1 percent)

Patterned after Tri Met tax and basically follows same rules/ has same exemptions.

WASHINGTON

WASHINGTON LICENSES AND PERMITS

Every business starting in the State of Washington must register with the Department of Revenue to get all the pertinent information on collecting, reporting, and paying all the necessary State taxes. This includes sales tax, business and occupations tax, as well as certain specific taxes such as cigarettes and coin operated devices.

Fees are required to register.

Forms may be obtained from district offices of the Department of Revenue. The main office is:

Dept of Revenue State of Washington
General Administration Building
Olympia, Washington 98504
Web site - <http://www.dor.wa.gov/>

Addresses for Dept of Revenue are included on the next page along with addresses for Labor and Industries Offices and Employment security offices in Washington.

OLYMPIA ONLY LOCATIONS:

**DEPT OF LICENSING
405 BLACK LAKE BLVD
BLDG 2**

**SECRETARY OF STATE
505 E UNION**

DIRECTORY OF OFFICES - WASHINGTON

<u>CITY NAME</u>	<u>DEPT OF REVENUE</u>	<u>DEPT OF LABOR AND INDUSTRIES</u>	<u>EMPLOYMENT SECURITY DEPT.</u>
ABERDEEN	110 West Market	2700 Simpson Ave	
BELLEVUE			13400 Northrup Way Ste 26 216 Grand Aven
BELLINGHAM	1904-A Humbolt St	2500 Elm St. Suite F	
BREMERTON	4841 Auto Center Way #102	4841 Auto Center Way #201	
EPHRATA		21 "C St. SW	
EVERETT	2020 - 35 th ST	8625 Evergreen Way #250	840 Broadway North
KELSO	711 Vine St.	711 Vine St	
KENNEWICK		500 N Morain Suite 1110A	
MT VERNON	1024 Cleveland Sut.B	1220 Memorial Hwy	
OKANOGAN		1234 Second Ave So	
OLYMPIA	1107 S. Eastside St or Gen.Admin Bldg 11 th and Columiba R412	905 Plum ST. S.E	1055 Capitol Way
PASCO	2110 West Henry		3900 W Court St
PORT ANGELES	1601 E Front St. Bld2	1026 E First St Suite 1	
RENTON	919 S W Grady Way #150		
SEATTLE	710 Second Ave 901 Dexter Horton Bl	300 West Harrison	8746 Mary Ave NW or 8830 -25 th Ave SW
SPOKANE	300 Northtown Off. North 4407 Division	E. 3901 Main ST.	S 130 Arthur St
TACOMA	Prof Bldg. Rm 207 705 South Ninth	1305 Tacoma Ave So #305	1305 Tacoma Av So.#117
VANCOUVER	311 West 11 th St	800 Franklin 2 nd Floor	601 W Evergreen Blvd
WALLA WALLA		1815 Portland Aven	
WENATCHEE	Six Thirty Place Ste. B-3 630 N Chelan Ave	123 Ohme Gardens Rd.	211 Bride St.
YAKIMA	1714 So. 16 th Ave.	1716 So. 16 th Ave	306 Division St.

WASHINGTON LICENSES AND PERMITS

MASTER PLAN

“One Stop Licensing Center”

Call toll free to request a packet of applications for the more common license and registrations and information on what other licenses will be required for the specific type of business.

**The Business License Center
Department of Licensing
P.O. Box 9034
Olympia, WA 98507-9034**

360-664-1400

**Licensing Information Management System
software is available for download at
<http://www.dol.wa.gov/mls/buslic.htm>**

WASHINGTON LICENSES AND PERMITS

FOOD PROCESSORS

State Dept of Agriculture is the main contact
Annual license for all food and dairy plants
Offices maintained in Olympia, Seattle, Spokane, and Yakima

DEPT OF ECOLOGY

Regarding environmental control
Local standards prevail

Douglas Co. Air Pollution Control Commission
110 Third St. N. E. East Wenatchee, Washington 98801

Grant County Clean Air Authority
P O Box 445, Moses Lake, WA 98837

Island, San Juan, Skagit and Whatcom Counties
Northwest Air Pollution Authority
207 Pioneer Bldg-Second and Pine -Mt. Vernon, WA 98273

Clallam, Jefferson, Mason, Grays Harbor, Thurston and Pacific Cojntys
Olympia Air Pollution Control Authority
122 East State Avenue, Olympia, WA 98501

Snohomis, King, Pierce and Kitsap Counties
Puget Sound Air Pollution Control Agency
401 West Harrison, Seattle, WA 98119

Clark, Cowlitz, Lewis, Skamania, and Wahkiakum Counties
S W Air Pollution Control Authority
Suite 7601 H - Northeast Hazeldell AV, Vancouver, WA 98665

Spokane County Air Pollution Control Authority
North 811 Jefferson - Spokane, WA 99201

Benton, Franklin, Walla Walla Counties
Tri-Co Air Pollution Control Authority
Richland Community Hall, 650 George Washington, Richland, WA 99352

Yakima County Clean Air Authority
Yakima County Courthouse Room 201- Yakima, WA 98901

Columbia Basin, Eastern and Southeaster Air Pollution Control Districts
Dept of Ecology, Eastern Regional Office - 321 Hutton Bldg., Spokane, WA 99204

WASHINGTON LICENSES AND PERMITS

DEPT OF FISHERIES

**Charter Boats
Commercial Fishing
Fish Handlers License
Salmon Aquiculture
Hydraulic project permits**

**Washington State Dept of Fisheries
General Administration Bldg.
Olympia, WA 98504**

CITY BUSINESS LICENSES

Out of 265 incorporated communities throughout Washington, about 100 have a business license ordinance. Another 20 have local business and occupational tax based on gross receipts. Both have annual license fees.

For more information on local license requirements and fee schedules, contact the **City Clerk** in the community where you will be doing business.

For Vancouver:

City of Vancouver, License Dept.
210 East 13th Street
Vancouver, WA 98668
(206-696-8145)

WASHINGTON LICENSES AND PERMITS

PROFESSIONAL OR OCCUPATIONAL LICENSES

Department of Licensing

Division of Professional Licensing
405 Black Lake Blvd. SW, Building #2
Olympia, WA 98504
(360) 664-1400

For:

Architects	Osteopathic assistants
Barbers	Physical therapists
Barber Shops/schools	Physicians and Surgeons
Charitable organizations	Physicians assistants
Collection agencies	Podiatrists
Cosmetologists/shops	Practical nurses
Chiropractors	Professional Fund Raisers
Debt adjusters/agencies	Professional Solicitors
Dentists and Dental Hygienist	Professional Nurses
Dispensing Opticians	Proprietary school Agents
Driver Training schools	Psychologists
Embalmers and Funeral Dir.	Real estate people
Employment Agencies	Sanitarian
Engineers	Stockbrokers
Fire Arms Dealers	Veterinarians
Gambling Establishments	
Hearing Aid fitters/dispensers	
Land Surveyors	
Landscape architects	
Massage parlors	
Naturopaths	
Nursing home administrators	
Optometrists	

WASHINGTON LICENSES AND PERMITS

LABOR AND INDUSTRIES DEPARTMENT

Contractors
Plumbers
Electricians

BOARD OF PHARMACY

Pharmacies
Pharmacists

DEPT OF AGRICULTURE

Agriculture professions and businesses

LIQUOR CONTROL BOARD

Manufacturers - Distributors - Retailers (of alcoholic beverages)
Licenses and fees vary according to type of beverage
Requires approval for a proposed operation
Generally allocated on per capita basis.
Washington State Liquor Control Board
General Administration Bldg.
Olympia, WA 98504

COMMON CARRIERS

For firms doing business as common carriers within the state
Applications must identify commodities to be carried and areas to be covered.

Utilities and Transportation Commission
Highway Licensing Bldg.
Olympia, WA 98504

BUILDING PERMITS, SEPTIC TANK PERMITS

Contact local city or county authorities

WASHINGTON LICENSES AND PERMITS

MINING

Dept of Natural Resources
Division of Geology and Earth Resources
Olympia, WA 98504

INSURANCE AND HEALTH CARE BUSINESSES

Office of the State Insurance Commissioner
Insurance Building
Olympia, WA 98504

BANKS

Division of Banking - Dept. of General Administration
General Administration Bldg., Olympia WA 98504

CREDIT UNIONS AND SAVINGS AND LOAN ASSOCIATIONS

Division of Savings and Loan Associations
Dept. of General Administration - General Administration Bldg.
Olympia, WA

MOTOR VEHICLE FUEL DISTRIBUTORS, SPECIAL FUEL DEALERS, BULK PLANTS ETC.

Dept of Licensing
Fuel Tax Division
Highways - Licenses Bldg.
Olympia, WA 98504

STORAGE WAREHOUSES

Dept of Utilities and Transportation
Highways - Licenses Bldg,
Olympia, WA 98504

WASHINGTON LICENSES AND PERMITS

GAME, FISH BUYERS, GAME FARMING, TAXIDERMISTS, FUR DEALERS ETC.

Dept of Game
600 North Capitol Way
Olympia, WA 98504

FORESTRY OPERATIONS AND ANYTHING INVOLVING STATE LANDS

Dept of Natural Resources
Public Lands Bldg.
Olympia, WA 98504

FURNITURE AND BEDDING MANUFACTURERS, DEALERS, FUMIGATORS, AND AUCTIONEERS

Dept of Social and Health Sciences
Olympia, WA 98504

NURSING HOMES, MEDICAL LABS, HOSPITALS, HEALTH CARE FACILITIES, AMBULANCE, CHILD CARE FACILITIES, BOARDING HOMES AND TRANSIENT ACCOMMODATIONS

Department of Social and Health Services
Olympia, WA 98504

AIRCRAFT DEALERS

Dept. of Transportation - Aeronautics Division
8600 Perimeter Road, Boeing Field
Seattle, WA 98108

MOTOR VEHICLE DEALERS, SALESPEOPLE, MANUFACTURERS, ATV AND SNOWMOBILE DEALERS, HULK HAULERS, SCRAP PROCESSORS, WRECKERS, ETC.

Dept of Licensing
Highways - License Bldg.
Olympia, WA 98504

WASHINGTON LICENSES AND PERMITS

CIGARETTE AND TOBACCO PRODUCTS DEALERS

Dept of Revenue - Any local office.

SALE OF FRANCHISES

For anyone who proposes to offer or sell franchises in Washington

**Dept. of Licensing
Business and Professions Administration
Securities Division
Highways - License Bldg.
Olympia, WA 98504**

SALE OF CAMP CLUB SITES

Request copies of Camping Club Act Chapter 19.105 of Revised Code of Washington

**Dept of Licensing Securities Division
Highways License Bldg.
Olympia, WA 98504**

SELLING REAL ESTATE AND LAND REGISTERING DEVELOPMENTS

**Dept of Licensing - Business and Professions Administration
Real Estate Division - Highways - License Bldg.
Olympia, WA 98504**

WASHINGTON LICENSES AND PERMITS

OTHER ACTIVITIES REQUIRING PERMITS UNDER CERTAIN CONDITIONS MAY INCLUDE:

Outdoor advertising
Approach roads
Burning permits
Dam safety approval
Dumping in forest lands
Dumping in the ocean
Fuel dealers
Game farming
Garbage haulers
Hotels
Motels
Log patrol
Log Transportation
Merchandising along right of ways
Recreation facilities
Radioactive materials
Power Machinery operation in dead timber
Shipping permits for fruit
Single trip transit permits
Swimming pools
Timber cutting
Thermal power plant site
Utilities right of way
Controlling water over roads
Weather modifications
Winter sports facilities

Contact Dept of Ecology

Ask for Permit Directory and Permit Problems

**WASHINGTON
LICENSES AND PERMITS**

OTHER WASHINGTON TAXES

BUSINESS AND OCCUPATION TAX

STATE AND LOCAL RETAIL SALES TAX

USE TAX

TRANSIENT RENTAL INCOME TAX

CONVENTION AND TRADE CENTER TAX

SPECIAL MOTEL TAX

PUBLIC UTILITY TAX

TOBACCO PRODUCTS TAX

REFUSE COLLECTION TAX

HAZARDOUS SUBSTANCE TAX

WOOD STOVE TAX

LITTER TAX

TIRE TAX

CALIFORNIA

CALIFORNIA LICENSES AND PERMITS

NEED A SELLER'S PERMIT GETTING ONE HAS NEVER BEEN EASIER

If you are in business, you may need a Seller's permit from the State Board of Equalization.

Generally, you must obtain a seller's permit if you are engaged in business in California and sell or lease merchandise, vehicles, or other tangible personal property that is subject to sales or use tax. Retailers and wholesalers are required to obtain a permit, as are persons who make temporary sales - such as sales made at swap meets and fairs, where a temporary permit is normally required.

Making taxable sales without a valid permit is a misdemeanor under California's Sales and Use Tax Law and is subject to fines and penalties.

As a retailer, you must report sales or use tax based on your sales, leases and rentals. However, if you have a valid seller's permit, you can be reimbursed by your customers for taxes due on your transactions.

<p style="text-align: center;">By Mail Call Board's toll - free number 800-400-7115 Request an <u>Express Registration Package</u> (Normally mailed by second business day after the call) http://www.boe.ca.gov/ In Person Stop by nearest Board office</p>

Permits are issued free of charge. However, depending on your type of business, you may be asked for a security deposit to ensure payment of taxes.

STATE BOARD OF EQUALIZATION

For general information and local addresses and phone numbers
1-800-400-7115

Sacramento Headquarters 3321 Power Inn Road, Suite 130, 95826-3893
(PO Box 188268, 95818-8268)

OFFICE OF PERMIT ASSISTANCE

1400 Tenth Street
Sacramento, CA 95814
(916) 322-5790

CALIFORNIA LICENSES AND PERMITS

(Be sure to consult Payroll Course for Additional Requirements)

CONTRACTORS

General contractors, subcontractors, Specialty contractors, and persons engaged in business of home improvements for projects over \$200.

Experience qualifications must be met.

Surety bond \$2,500 required.

Registrar of Contractors
Contractor's State License Board
1020 N Street Room 579
Sacramento, CA 95814
(916) 445-2301

BOARD OF ACCOUNTANCY
2135 Butano Drive-Sacramento
(916)920-7121

555 Capitol Mall-Sacramento
(916) 322-5966

ALCOHOLIC BEVERAGE CONTROL
1215 "O" Street - Sacramento
(916) 445-6811

BOARD OF BARBER EXAMINERS
1021 "O" - Sacramento
(916) 445-7008

AIR RESOURCES BOARD
1709 -11th Street - Sacramento
(916) 322-2990

BOARD OF BEHAVIORAL SCIENCE
EXAM
1020 "N" - Sacramento
(916) 445-4933

BOARD OF ARCHITECTURAL
EXAMINERS
1021 "O" Street - Sacramento
(916) 445-3392

BUSINESS AND TRANSPORTATION
AGENCY
1120 "N" Street - Sacramento
(916) 445-1331

ATHLETIC COMMISSION
1021 "O" Street - Sacramento
(916) 445-7898

BOARD OF CHIROPRACTIC
EXAMINERS
921 - 11th - Sacramento
(916) 445-3244

BUREAU OF AUTOMOTIVE REPAIR
3116 Bradshaw Road - Sacramento
(916) 366-5011

BANKING DEPARTMENT

CONSERVATION DEPT

1416 - 9th - Sacramento

(916) 322-7683

Mines and Geology Div.

(916) 445-1825

Oil and Gas Division

(916) 445-9686

COSMETOLOGY BOARD

1020 "N" - Sacramento

(916) 445-7061

DENTAL EXAMINERS BOARD

1021 "O" - Sacramento

(916) 445-6407

ENERGY COMMISSION

1111 Howe - Sacramento

(916) 920-6430

BOARD OF PROFESSIONAL

ENGINEERS

1006 - 4TH - Sacramento

(916) 445-5544

BOARD OF FABRIC CARE

1020 "N" - Sacramento

(916) 445-7686

FISH AND GAME DEPT.

1416 - 9th - Sacramento

(916) 323-3891

FOOD AND AGRICULTURE DEPT.

1220 "N" - Sacramento

(916) 445-9280

FORESTRY DEPARTMENT

1416 - 9TH - Sacramento

(916) 445-9920

**BOARD OF FUNERAL DIRECTORS
AND EMBALMERS**

1021 "O" - Sacramento

(916) 445-2413

**BOARD OF REGISTRATION -
GEOLOGISTS**

1020 "N" - Sacramento

(916) 445-1920

HEALTH FACILITIES COMMISSION

555 Capitol Mall - Sacramento

(916) 322-2810

HEALTH SERVICES DEPT.

744 "P" - Sacramento

(916) 445-4171

BUREAU OF HOME FURNISHINGS

3485 Orange Grove Avenue

North Highlands (916) 920-6951

HORSE RACING BOARD

455 Capitol Mall - Sacramento

(916) 332-9228

**HOUSING AND COMMUNITY
DEVELOPMENT**

1021 "O" - Sacramento

(Mobile Homes)

921 - 10th - Sacramento

(916) 445-9471

INSURANCE DEPT LICENSE

BUREAU

Sacramento - (916) 322-3555

LANDS COMMISSION

1807 - 13th - Sacramento

(916) 322-4105

**BUREAU OF LANDSCAPE
ARCHITECTS
1021 "O" - Sacramento
(916)_ 445-4954**

**BOARD OF MEDICAL QUALITY
ASSURANCE
1430 Howe - Sacramento
(916) 920-9411
(Physicians, Acupuncturists,
Opticians, Physical Therapists,
Podiatrists, Psychologists)**

**BOARD OF REGISTERED NURSES
1020 "N" - Sacramento
(916) 322-3350**

**BOARD OF NURSES VOCATIONAL
AND PSYCHIATRIC TECH.
1020 "N" - Sacramento
(916) 445-0793**

**BOARD OF EXAM- NURSING HOME
ADMINISTRATOR
1021 "O" - Sacramento
(916) 445-8435**

**BOARD OF OPTOMETRY
1020 "N" - Sacramento
(916) 445- 2095**

**BOARD OF OSTEOPATHIC
EXAMINERS
921 11th - Sacramento
(916) 322-4306**

**BOARD OF PHARMACY
1021 "O" - Sacramento
(916) 445-5014**

**PUBLIC UTILITIES COMMISSION
350 McAllister, San Francisco
(415) 557-0647**

**REAL ESTATE DEPT
1719 - 24th - Sacramento
(916) 445-5741**

**BUREAU OF REPAIR SERVICES
909 "S" - Sacramento
(916) 445-4751**

**SOLID WASTE MANAGEMENT
BOARD
1020 - 9th - Sacramento
(916) 322-3330**

**TRANSPORTATION COMMISSION
1120 "N" - Sacramento
(916) 445-1690**

**WATER RESOURCES BOARD
1416 - 9th - Sacramento
(916) 322-8353**

CALIFORNIA LICENSES AND PERMITS

SALES TAX

Imposed upon retailers for the privilege of selling tangible personal property at retail. Although the tax is not levied directly on the consumer, it is ordinarily passed on to the consumer.

Transactions subject to Sales Tax.

**Gross receipts of retailers from sale of tangible personal property
“Retail Sale” - a sale for any purpose other than for resale in
regular course of business in the form of tangible personal
property.**

Certain rental transactions

**Many occasional and nonrecurring sales by persons who ordinarily
would not be thought of as “retailers”**

**Anyone who makes more than two retail sales within a 12 months period is
a “retailer” and therefore subject to tax.**

**Where the customer furnishes the material, the tax applies to charges for
fabrication labor (but not for installation, repairs or alternations).**

Sales of personal property at an auction is deemed to be a taxable transaction.

**Certain out of state advertisers or sellers are regarded as “retailers” if they
advertise in California.**

Special rules apply to Non Profit organizations

Special rules apply to vending machine operators

Special rules apply to mobile homes and manufactured homes.

CALIFORNIA LICENSES AND PERMITS

USE TAX

Imposed upon the storage, use or other consumption in California of tangible personal property purchased from a retailer without being subjected to the sales tax.

TRANSACTIONS SUBJECT TO USE TAX

Applies to certain rental transactions and to out of state fabrication of customer furnished materials.

Does not apply where sale is subject to sales tax, in most cases.

Generally applies to purchases made outside California for use within California.

Tax is imposed on PURCHASER but retailer engaged in business in the State is required to collect the tax and remit it to the State.

“Retailer is engaged in business in California” if

Has any kind of establishment in the State

OR Has representatives operating in any kind of sales activity within the State.

Law applies whether the retailer is involved directly or through a subsidiary or agent.

Specific - Retailers considered to be engaging in business/subject to use tax liability:

- 1) Soliciting orders through telecommunication or television shopping systems through cable television to California consumers
- 2) Soliciting orders under a contract with a broadcaster or publisher located in California, through advertising disseminated primarily to California customers.
- 3) Soliciting orders by mail, if the solicitations are substantial and recurring and the retailer benefits from various in-state services (Banking, financing, debt collection, authorized installation services)
- 4) Soliciting orders through advertising over a cable television system pursuant to a contract with a cable television operator.

CALIFORNIA LICENSES AND PERMITS

AUTO, BOAT, PLANE

Purchaser acquiring an automobile without payment of sales or use tax is required to pay use tax to Dept of Motor Vehicles when applying for transfer of registration, unless the seller is a close relative of the purchaser and is not in the automobile business. Similar rules apply to boat/plane.

The law presumes that any automobile brought into California within 90 days from the date of its purchase is subject to the tax. Exception is provided for servicing or any one else who can prove that the auto was originally purchased for use OUTSIDE the state.

CALIFORNIA LICENSES AND PERMITS

SALES FOR RESALE EXEMPT FROM TAX

If seller obtains a “resale certificate” from the purchaser.

If tax is paid on purchase of property which is resold prior to ANY use, the purchaser may take a deduction in his return for the amount of the purchase.

When property is purchased tax free with intent of resale but is then used by the buyer (other than for demo display etc.), he must report and pay a tax on the purchase price. (Even if it is later resold)

TAX APPLICABLE TO LEASE (RENT) OF TANGIBLE PERSONAL PROPERTY

Except:

Motion picture films and tapes

Linen supplies under laundry service contract

Household furniture included in a lease of living quarters

Mobile transportation equipment for use in for - hire transportation of persons or property (except one way rental trucks)

Other tangible personal property leased in substantially the same form as acquired by the lessor, where lessor has paid the sales tax or use tax on purchase price

Certain leases involving the U. S. Government or its agencies.

EXEMPT TRANSACTIONS

More than forty categories of transactions are exempt under the sales and use tax laws. There have been numerous changes over the years. Information regarding exemptions may be obtained from offices of the State Board of Equalization throughout the State.

FOOD PRODUCTS are generally exempt. This does not apply to liquor or to restaurant meals.

SO CALLED ‘OCCASIONAL SALES’ ARE EXEMPT - This does not apply to boats or airplanes, or to automobiles required to be registered under Motor Vehicle code.

CALIFORNIA LICENSES AND PERMITS

SALE OF BUSINESS

Sale of entire business and other sales of machinery, equipment etc. used in a business are usually subject to sales tax.

“Occasional sales” exemption ordinarily does NOT apply is these transactions.

Generally does not apply to merchandise inventory included in the sale of a business since it is sold or resale.

Does not apply to any property attached to a building in such a way as to classify it a “real property”

Does not apply where no real change of ownership.

CALIFORNIA LICENSES AND PERMITS

COUNTY CITY TAX

The Bradley - Burns Uniform Local Sales and Use Tax Law permits counties, as well as cities to impose sales and use taxes. Provision is made to prevent duplication of city and county taxes. Some counties impose an additional tax to finance rapid transit systems.

Under Bradley - Burns law - all retail sales are deemed to occur at the place of business of the seller. It is immaterial that title to the property may pass in a city of county which has no sales or use tax, or that the property may never have been physically present in the city or county in which the seller is located.

All California counties have adopted the uniform sales and use tax laws. The law is administered by STATE BOARD OF EQUALIZATION and the State remits to the counties the tax collected for them.

INSURANCE TAX - Gross premiums tax on insurance companies

MOTOR VEHICLES TAX

Registration and weight fees - register annually

Annual fees

Plus weight fees of operation of certain commercial vehicles

Trailer coaches also subject to registration and license.

Automobile "in lieu of" tax is a form of personal property tax -effectively license fee based on market value of make, model, involved and computed under a formula provided in the law.

Motor Carrier tax imposed on certain common carriers, including motor vehicles.

Quarterly regulatory fee computed at 1/3 of 1% of gross operating revenue

Business license tax on express corporations, freight forwarders, motor transportation brokers, and other property carriers.

Administered by: PUBLIC UTILITIES COMMISSION.

CALIFORNIA LICENSES AND PERMITS

ALCOHOLIC BEVERAGE TAX

Imposed on production, distribution, or handling of alcoholic beverages in California.

**Annual license fee
Dept of Alcoholic Beverages Control
Schedule of fees for various classifications.**

**Application fee for original off -sale or on-sale general license for sale of alcoholic beverages \$6,000.
Returns of excise tax must be filed and paid MONTHLY to State Board of Equalization**

SPECIAL TAX ON PRIVATE RAILROAD CARS

RACEHORSE TAX

**By the head in three classes:
Stallions - rate based on stud fees
Brood mares
Racehorses - rate based on amount of winnings**

CIGARETTE TAX

**MONTHLY reports by distributors and others
Distributors allowed a stamping or metering cost allowance
Sales to members of armed forces in exchanges and commissaries and to State Veterans homes are exempt
Administered by State Board of Equalization.**

MOTOR VEHICLE FUEL TAX- Distributors

**Gasoline - per gallon
Aircraft jet fuel - per gallon
Motor oil tax - per gallon**

OTHER TAXES

**Oil and gas severance tax - production tax -
Energy resources surcharge
Timber yield tax
Telephone service surcharge
Realty transfer tax -Payable to county recorder
Hazardous Substance Tax**

CALIFORNIA LICENSES AND PERMITS

RETURNS AND PAYMENTS

Generally must be filed and tax paid QUARTERLY

If taxable transactions average \$17,000 or more per month - PREPAYMENTS must be made MONTHLY

Additional June prepayment for taxpayers with taxable transactions of \$200,000 or more per month.

PENALTY FOR FAILURE TO PAY PREPAYMENTS

TIME FOR FILING - Quarterly on or before last day of the month following quarterly period.

SALES AND USE TAX ARE ON COMBINED FORM

CREDIT IS ALLOWED FOR SALES OR USE TAX PAID TO ANOTHER STATE.

BAD DEBTS - Accounts which have been determined to be worthless and are charged off for income tax purposes may be excluded from the measure of sales or use tax. If tax has previously been paid, they may be deducted from other taxable sales in the quarter deemed worthless.