Date

Taxpayer

Address

City, Zip

Dear Business Person:

It has come to our attention that your business has reported local sales tax within the City of [CITY NAME] under Washington State UBI# \_\_\_\_\_\_\_\_\_\_\_\_\_. From that data, it appears you may be engaging in business in [CITY NAME] and may need to be licensed.

Our city requires every person or firm engaging in business activity in the city be registered with the city. We have not been able to locate a business license number for your business under the name listed above and would appreciate your help to resolve the situation.

The City of [CITY NAME] is aware that beginning July 1, 2008, businesses will have to code the local sales tax to the point of delivery to the customer rather than at the business location at which the delivery originated under new sales tax laws implementing destination-based sourcing of sales taxes. If you are located outside of [CITY NAME] and are merely complying with destination-based sourcing rules without engaging in other business activities within [CITY NAME] (e.g. sales of goods in the city delivered via common carriers without engaging in other business activities) then you do not need a business license.

Engaging in business is defined under [INSERT CITY CODE]. It includes but is not limited to such activities as soliciting sales, maintaining accounts, leasing equipment, and operating a business from a [CITY NAME] location.

If you are already registered with the city, please complete the following:

City:

Corporate business name:

Business DBA name:

If you are not registered with the city, please review the exemptions in [INSERT CITY CODE] and [INSERT CITY CODE]. If you do not qualify for an exemption, please complete the business license application and return it with applicable payment to the city.

Please contact me if you believe you have received this notice in error, or you have any questions concerning the letter.

Thank you for your assistance in resolving this matter.