

VIRGO  LAW

Virgo Law LLC

**FORMATION GUIDE FOR
LIMITED LIABILITY COMPANIES**

2021 Edition



Purpose of this LLC Formation Guide

This guide is primarily designed to help solo entrepreneurs in Washington state form a limited liability company (LLC) for their small business. This guide attempts to answer many of the questions that business owners have about forming a new company. However, every situation is unique and you may find that you have questions about your business entity that are not discussed in this guide. For example, if you are not forming an LLC in Washington or if you are forming an LLC that has two or more owners, you may have questions or you may need services that are not covered in this guide. It is always a good idea to consult with a business attorney, like Virgo Law, to make sure that you understand the laws and regulations that are specific to your business.

This guide was written and published in 2021. The laws and websites discussed in this guide may change over time.

Thank you for using this LLC Formation Guide and good luck with your new business!

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Overview of Limited Liability Companies



What is a Limited Liability Company?

A Limited Liability Company, abbreviated as LLC, is one of the most flexible business entity types. Virgo Law often recommends that its clients form their new or small businesses as an LLC. The primary benefit of organizing your business as an LLC is that the LLC will protect you from your business's debts and liabilities. In addition, LLCs have the benefit of being taxed like sole proprietorships and partnerships, unless LLC members choose to be taxed like a corporation.

What businesses can be an LLC?

There are no limits on what kind of businesses can be an LLC. In fact, the Washington Limited Liability Company Act (RCW 25.15) sets forth that an LLC can be formed for any lawful purpose.

Do I need an LLC Agreement?

The short answer is no. If there is no LLC Agreement (sometimes called an "Operating Agreement"), the LLC is governed by the Washington Limited Liability Act's default rules. Solo entrepreneurs will likely not have any problems with the Act's default rules. If you are starting your LLC with one or more partners, you should have an LLC Agreement in place. LLC Agreements govern relationships, rights, and duties of the LLC's owners, including how the owners will be compensated. If you are starting an LLC, or any business, with one or more partners, you should work with Virgo Law or another business attorney to ensure that each partner's interest in the business is adequately memorialized.

Similarly, if you are a solo entrepreneur who is adding a partner or partners to your business, you should consult with Virgo Law or another business attorney to ensure each partner's interest in the business is adequately memorialized.

History Minute!

Washington did not accept LLCs as a business entity until 1994. The first LLC statute was enacted by Wyoming in 1977. LLCs were born out of the need for a hybrid business entity that offered flexibility for new business ideas, but also protected entrepreneurs from business liabilities. Today, LLCs are often considered the ideal business entity for new and small businesses.

Limited Liability

An LLC offers limited liability for its owners. In other words, an LLC acts like a shield that generally protects owners from the debts, obligations, and liabilities of the LLC. Comparatively, sole proprietorships and partnerships do not protect owners from the debts, obligations, and liabilities of their business.

For example, imagine your business is a coffee shop and one day a customer burns themselves with your coffee. The customer sues you and succeeds in court. You as the owner will be personally responsible for the damages from the lawsuit if your business is a sole proprietorship, which could be financially catastrophic. However, if your business is an LLC, then the LLC is responsible for the damages from the lawsuit. While the damages may still significantly harm your business, you as the owner should emerge relatively unscathed.

Although an LLC offers general liability protection for its owners, owners of an LLC can still be held personally liable for negligent actions. However, if you are operating your business in good faith, then it is unlikely that you will be held personally liable for negligent actions as the owner of an LLC.

Taxation

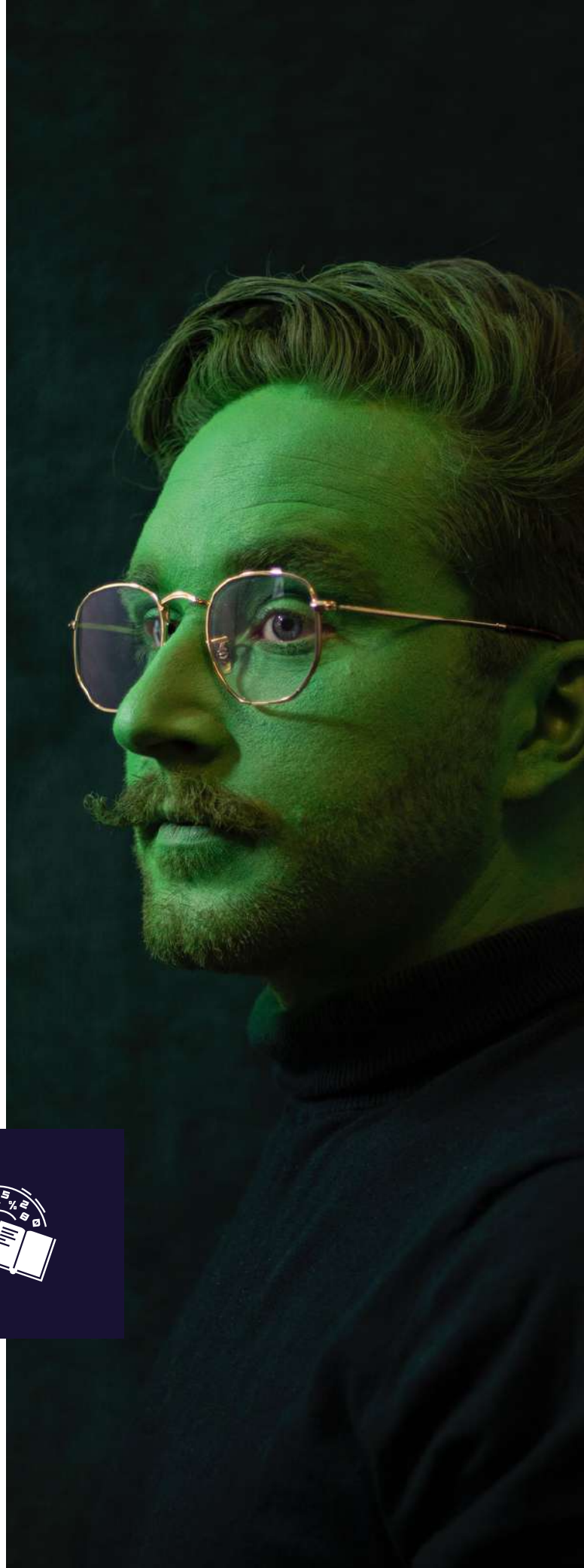
LLCs, by default, are not federally taxed as a business entity. Federal taxes on gains or losses flow directly to the owners of the LLC.

The benefit of this tax structure to the owner of an LLC is that the owner is only taxed once rather than having to pay the LLC's taxes and then having to pay individual taxes on the income earned from the LLC.

Comparatively, corporations are taxed at the entity level and the owners of the corporation have to pay taxes on the corporation's income and the income they earned from their corporation's income.

However, because LLCs are very flexible, the owners of an LLC can choose to be taxed at the entity level if they choose.

Washington LLCs still have to pay Washington business and occupation (B&O) taxes.



Accountants

For tax specific questions about your LLC, you should consult with an accountant.



STEP ONE

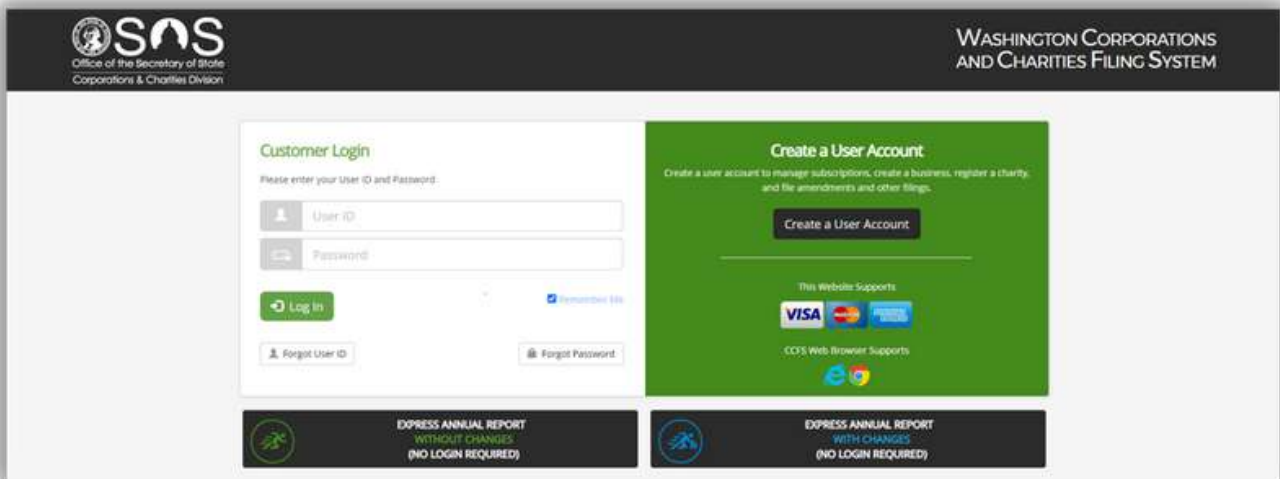
Register Your LLC with the Washington Secretary of State (SOS)

Filing Fee: \$200

1.1. Go to the Washington Secretary of State Corporations and Filing System [website](https://ccfs.sos.wa.gov#/):
<https://ccfs.sos.wa.gov#/>.

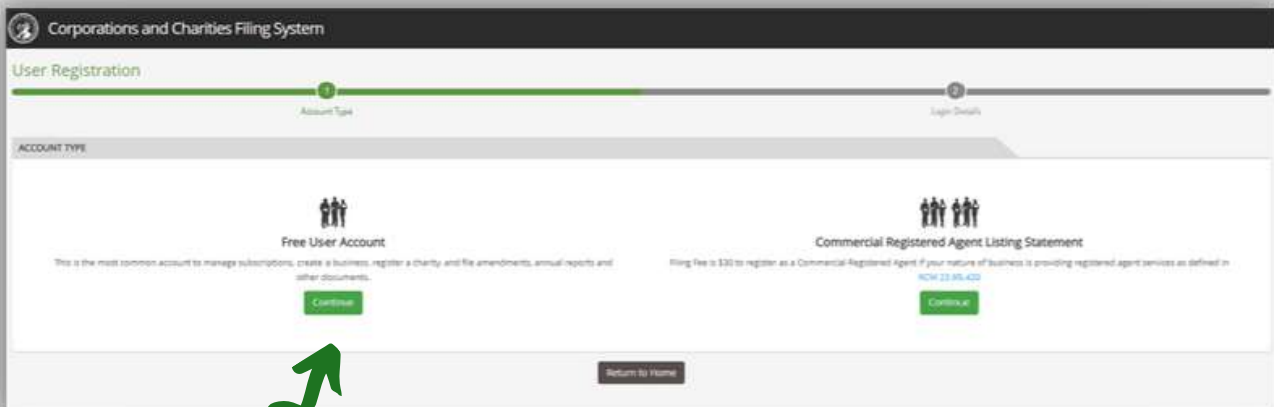
Before You Get Started

Before you start the process of forming your LLC, you should create a folder in your email where you can save communications from different government entities about this process. You will receive many emails while registering your LLC and you will be happy that you have a place to access them quickly.



1.2. Create a user account by clicking the "Create a User Account" button. If you already have a user account, you can create multiple business entities under the same account.

1.3. Click "Continue" under the "Free User Account" option.



1.4. Select “individual” under the User Type pop-up box and select continue.



1.5. Create your log in details. Make sure that you use a user ID and password that you can remember because you will need to access this account to manage your business from time to time.



1.6. Enter your contact information on the next screen.

Make sure use an email address that you regularly check and an accessible phone number because the Washington Secretary of State will need to contact you from time to time.

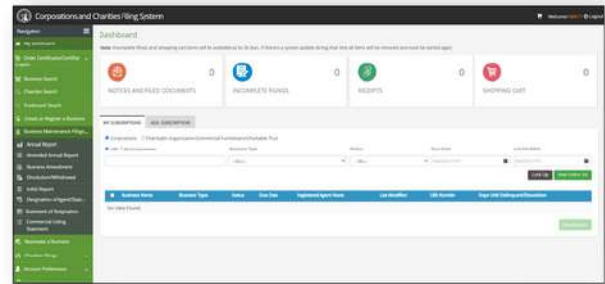


1.7. Enter your address information. This step is optional; however, you will have to provide an address to the Washington Secretary of State when you register your LLC.

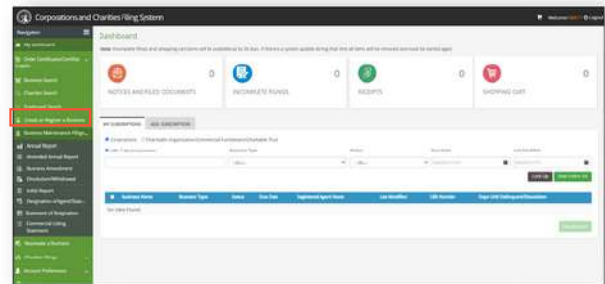


1.8. Click “Register.” You will receive an email with an activation link for your account from the Washington Secretary of State. Click on the link to activate your account and sign in to begin registering your LLC.

1.9. When you sign into your Washington Secretary of State account, you should arrive at your dashboard.



1.10. Click on “Create or Register a Business” on the left side of the screen.



1.11. On the next screen, select “I would like to form a Washington State Business.” In the business type drop down box, select: WA LIMITED LIABILITY COMPANY. Finally, DO NOT check the “Defer Initial Report” box. The Washington Secretary of State will automatically generate and initial report for you when your business entity registration has been accepted.



1.12. On the next screen, select “No” where the form asks if you if you already have a UBI number.

You should not already have a UBI number if you are following this guide and you are registering a new business. If you do have a UBI number, enter it here.

1.13. Enter your business name in the next section and click the “Look Up” box. If your proposed business name is not available, the Washington Secretary of State will notify you and suggest different names.

1.14. In the next section, select the appropriate box for whether you would like to be the registered agent for your business or if you would like to designate another person or entity to be your registered agent.

In most cases, you will want to be your own registered agent. You can change your registered agent information anytime through the Washington Secretary of State website.



Your LLC's Name

Your LLC's name must include the words “Limited Liability Company”, “Limited Liability Co.”, or the abbreviations “LLC” or “L.L.C.”



What is a registered Agent?

A registered agent is a person or entity who receives legal documents and notices on behalf of a business. All Washington LLCs must have a registered agent.

You can be the registered agent for your business. If you do not feel comfortable being your business's registered agent, Virgo Law can be your registered agent.


Publicly Viewable Information

Your registered agent information is public record and publicly viewable. As a result, you may receive solicitations from third parties pretending to be government entities trying to trick you into paying for services that you do not need.

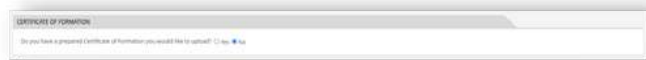
If you have any questions about mail receive after registering your business, be sure to consult with Virgo Law or another business attorney.

1.15. Then enter your information if you are the registered agent for your business or enter the contact information for your registered agent.

If you are part of the Address Confidentiality Program and you have a participant number, you check the applicable box to keep your contact information confidential.



1.16. Select “No” where the form asks you if you have a certificate of formation to upload, unless you do have a certificate of formation. You do not need a certificate of formation to register your business and the Washington Secretary of State will automatically generate one for you.



1.17. You can leave the box asking if you would like to include any other provisions in your formation empty and move on to the next section.



1.18. In the next section, enter your principal office location. You can use your home address as your principal office location if you do not have an office location. This information can be changed at anytime through the Washington Secretary of State website.

If you are part of the Address Confidentiality Program and you have a participant number, you can check the applicable box to keep your contact information confidential.

The screenshot shows the 'PRINCIPAL OFFICE' section of a form. It contains two main parts: 'Please enter the information below' and 'Using a home address'. The first part has fields for Name, Street, and Contact Email. The second part has a checkbox for 'I am not a participant in the Address Confidentiality Program'. Below this are fields for Country, State, City, Address 1, Address 2, Zip, and Telephone. There is also a 'Using a home address' section with a checkbox and fields for Country, State, City, Address 1, Address 2, Zip, and Telephone.

1.19. In the duration section, select the appropriate box for how long you would like your business to last.

In most situations you will want to select "perpetual", which means your business will last until you dissolve it or you do not renew your business license.

The screenshot shows the 'DURATION' section of a form. It asks the user to 'Please select the appropriate statement regarding your business's duration.' There are three radio button options: 'This Company shall have a perpetual duration' (which is selected), 'This Company shall have a duration of [] years', and 'This Company shall expire on [MM/DD/YYYY]'. There is a calendar icon next to the date field.

1.20. In the Effective Date section, select the appropriate box for when you would like your LLC to be formed. In most cases, you will want the effective date to be the date of filing.

The screenshot shows the 'EFFECTIVE DATE' section of a form. It asks 'When would you like this Formation to become effective?'. There are two radio button options: 'Date of Filing' (which is selected) and 'Specify a Date [MM/DD/YYYY]'. Below the options, there is a note: 'Effective Date cannot be more than 90 days from today. Note: Effective Date cannot be prior to the date this record is filed by the Washington Secretary of State.'

More Publicly Viewable Information

Your principal office information is public record and publicly viewable. Only enter information here that you are comfortable with others seeing.

You may receive solicitations from third parties pretending to be the government trying to trick you into paying for services that you do not need.

If you have any questions about mail you receive after registering your business, be sure to consult with Virgo Law or another business attorney.

1.21. In the Executor section, enter your information.

The executor is the person forming the business entity and signing the certificate of formation. If you are filling out this form, you are the executor.

The screenshot shows the 'EXECUTOR' section of a form. It asks 'Add Executor information using the form below.' There is a checkbox for 'I am an Executor'. Below this are radio button options for 'Responsible Party' (selected), 'Individual', and 'Company'. There are fields for First Name, Last Name, Country, State, City, Address 1, Address 2, Zip, and Telephone. At the bottom, there are buttons for 'Back', 'Save and Sign', 'Print Form', 'View Status', 'Get Form', 'Get Form', 'Address', 'Save', 'Cancel', and 'Print'.



Does your LLC have multiple owners?

If so, you should consider speaking with Virgo Law or another business attorney.

Virgo Law highly recommends that LLCs have safeguards in place, like an operating agreement, to ensure governors' rights and interests in the LLC are memorialized.

1.22. In the Governors section, enter the information of the person, people, or entity that will own and operate the LLC.

The screenshot shows a form titled "ADD GOVERNOR" with a sub-header "ADD Governor information using the form below". It includes a "Go back" link, a "Go to next step" link, and a "Go to next step" button. The form has fields for "Governor Type" (with a dropdown menu), "First Name", and "Last Name". There are also asterisks indicating required fields: "* An entity cannot be its own governor" and "* At least one governor is required". At the bottom, there are tabs for "ADD GOVERNOR", "GOVERNOR TYPE", "GOVERNOR TYPE", "GOVERNOR TYPE", "GOVERNOR TYPE", and "GOVERNOR TYPE".

1.23. In the Nature of Business section, use the dropdown box to select the option that reflects what type of business your LLC will engage in.

If you do not see an option that reflects the nature of your business, select "Other" and enter a brief description of the business your LLC will engage in in the "Other" box.

The screenshot shows a form titled "NATURE OF BUSINESS" with the question "What is your business' nature of business?". It features a "Nature of Business" dropdown menu with "--Select--" as the current selection. Below the dropdown, there is a note: "If the nature of your business is other than the ones listed above then please check other and write your own comments in the box below." There is a checkbox labeled "Other" and a text area for comments. The text area has a character limit of "(500 character limit)".

1.24. In the Return Address for this Filing section, enter the address where you would like the Washington Secretary of State to send your Certificate of Formation for your LLC.

If this seems redundant to you, it seems redundant to Virgo Law as well.

The screenshot shows a form titled "RETURN ADDRESS FOR FILING". It includes fields for "Name", "Street", "Company Name", "County", "Address 1", "Address 2", "City", "State", and "Zip". There are also dropdown menus for "County" and "State".



1.25. You do not need to upload additional documents in the Upload Additional Documents section.

1.26. Check the "Email Opt-In" box if you prefer to only receive communications from the Washington Secretary of State via email.

1.27. The section titled "Authorized Person" is your signature. Enter your name to sign that you are the individual who filled out this form and are forming an LLC.

1.28. The next page will give you the opportunity to review all the information you are submitting to the Washington Secretary of State to form your LLC.

1.29. Once you are sure that the information you are submitting is correct, you can continue to the "Shopping Cart" page to pay the \$200 filing fee to register your LLC.

1.30. Great Start!

You have registered your LLC with the Washington Secretary of State. You should receive confirmation from the Washington Secretary of State that you successfully registered your LLC within 2 to 7 days.

If you do not receive confirmation, make sure to check the spam folder in your email and log into your Washington Secretary of State account to see if you have any notifications.

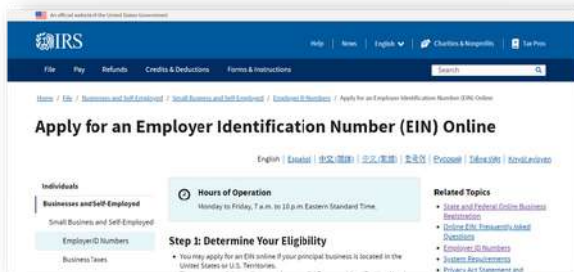


STEP TWO

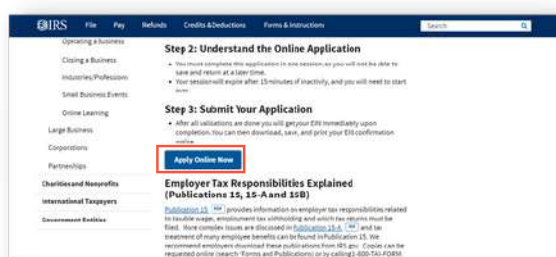
Apply for a Federal Employer Identification Number (FEIN) with IRS

Filing Fee: \$0

2.1. Visit the IRS online EIN application website. Make sure you are at the correct website for the IRS. There are many websites designed to look like the IRS website that will try to trick you into paying additional filing fees. Here is the link to the [website](https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online): <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>.



2.2. Scroll down to the button that says “Apply Online Now” and select it.



Does my LLC need an FEIN?

Yes.

All business types except for a sole proprietorship that does not hire employees need an FEIN.

What is an FEIN?

FEIN stands for federal employer identification number.

It is the number that the IRS uses to identify your business.

2.3. The next page will take you to the IRS’s EIN Assistant page. Read all of the information provided by the IRS and select “Begin Application.”





2.4. Select “Limited Liability Company (LLC)” on the next page. Then read the information the IRS provides about LLCs.

The screenshot shows the IRS EIN Assistant interface. The 'Your Progress' bar indicates steps 1 through 5. The current step is '1. Identify'. The main heading is 'What type of legal structure is applying for an EIN?'. Below this, there is a list of options with radio buttons. The 'Limited Liability Company (LLC)' option is selected. A help topic on the right side of the page reads: 'What if I do not know what type of legal structure or organization to choose?'. Navigation buttons for '<< Back' and 'Continue >>' are visible at the bottom.



Who are the members?

The owners of the LLC are called members. For your LLC’s purposes, the number of members should match the number of governors your entered in step 1.22 of the Washington SOS application.

2.5. On the next screen, enter how many members your LLC has and select WASHINGTON for the state where the business is physically located.

The screenshot shows the IRS EIN Assistant interface for step 1. The heading is 'Tell us more about the members of the Limited Liability Company (LLC)'. There is a 'Required fields' section. The first field is 'How many member(s) are in the LLC?' with a text input box containing the number '1'. The second field is 'Please select the state/territory where the business is physically located:' with a dropdown menu showing 'WASHINGTON (WA)'. Navigation buttons for '<< Back' and 'Continue >>' are visible at the bottom.



2.6. On the next screen, read the tax information that the IRS provides. If you have specific questions about how your LLC is taxed, you should consult with an accountant.

2.7. On the next screen, select “Started a new business” where the IRS asks why your LLC is requesting an EIN, unless you have another reason for requesting an EIN.

The screenshot shows the IRS EIN Assistant interface for step 4. The heading is 'Why is the LLC requesting an EIN?'. Below this, there is a list of reasons with radio buttons. The 'Started a new business' option is selected. A help topic on the right side of the page reads: 'I do not see my reason for applying here. What should I choose?'. Navigation buttons for '<< Back' and 'Continue >>' are visible at the bottom.

2.8. On the "Authenticate" screen, enter your information as the owner who is applying for an FEIN for your LLC.

2.9. On the next screen, enter the address where your LLC is physically located. This should match the physical address that you gave the Washington SOS.

2.10. On the next screen, enter the applicable information about your LLC. This information should match the information you gave the Washington SOS.

2.11. Answer the Yes/No questions on the next screen. If you do not understand the questions, the IRS provides helpful links that explain what the questions mean.

If you have additional questions about the tax implications of the questions, you should consult an accountant.



What is a DBA?

A DBA, or doing business as name, is a business name that a business operates under that is different from its registered business name.

Many businesses do not use a DBA.

2.12. On the next screen, select the option that best describes your LLC's business. If none of the options apply, select "Other."

The screenshot shows the IRS EIN Assistant interface. At the top, it says "IRS.gov" and "Hello | Apply for New EIN | Exit". Below that, it says "EIN Assistant" and "Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details ✓ 5. EIN Confirmation". The main heading is "What does your business or organization do?". Below this, it says "Choose one category that best describes your business. Click the underlined links for additional examples for each category." There is a list of categories with radio buttons: Accommodations, Construction, Finance, Food Service, Health Care, Insurance, Manufacturing, Real Estate, Retail, Social Assistance, Transportation, Warehousing, Wholesale, and Other. The "Other" option is selected. At the bottom, there are "Back" and "Continue" buttons.

2.13. If you chose "Other", select the next option that best describes your LLC's business.

The screenshot shows the IRS EIN Assistant interface. At the top, it says "IRS.gov" and "Hello | Apply for New EIN | Exit". Below that, it says "EIN Assistant" and "Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details ✓ 5. EIN Confirmation". The main heading is "You have chosen Other.". Below this, it says "Please choose one of the following that best describes your primary business activity." There is a list of activities with radio buttons: Consulting, Manufacturing, Organization (such as religious, environmental, social or civic, athletic, etc.), Rental, Repair, Sell goods, Service, and Other - please specify your primary business activity. The "Other" option is selected. At the bottom, there are "Back" and "Continue" buttons.

2.14. On the next screen, select how you would like to receive your FEIN confirmation.

The screenshot shows the IRS EIN Assistant interface. At the top, it says "IRS.gov" and "Hello | Apply for New EIN | Exit". Below that, it says "EIN Assistant" and "Your Progress: 1. Identify ✓ 2. Authenticate ✓ 3. Addresses ✓ 4. Details ✓ 5. EIN Confirmation". The main heading is "How would you like to receive your EIN Confirmation Letter?". Below this, it says "You have two options for receiving your confirmation letter. Please choose one below:". There are two options with radio buttons: "Receive letter online. This option requires Public Key Reader. You will be able to view, print, and save this letter immediately. It will not be mailed to you." and "Receive letter by mail. The IRS will send the letter to the mailing address you provided - allow up to 4 weeks for delivery." The "Receive letter online" option is selected. At the bottom, there is a "Continue" button.

Save the trees!
Virgo Law encourages you to save the trees by receiving your EIN confirmation letter online.

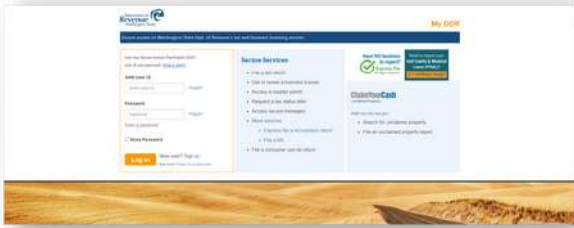
2.15. Halfway There!

You have successfully applied for an FEIN from the IRS. You should not have to pay any fees and you should receive your LLC's FEIN almost instantly if you opted to receive your letter online.

Make sure you save it somewhere where you will not lose it.

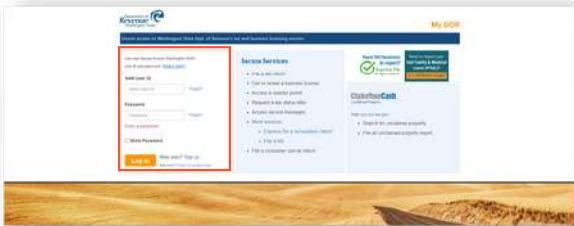
Pay Attention!
If you are asked to pay application fees at any time during the IRS FEIN application, you are probably not on the IRS's website.
A helpful way to check is to look for the ".gov" at the end of the website's URL.

3.1. Go to the Washington DOR business licensing services website:
<https://secure.dor.wa.gov/home/Login>.



3.2. Create a new Secure Access Washington (SAW) account if you do not already have one.

You may already have a SAW account from registering or filing with other Washington government entities unrelated to your LLC.



STEP THREE

License your LLC with the Washington Department of Revenue (DOR)

Filing Fee: At least \$90

Getting Started: The Washington DOR has a lot of helpful information about business licensing in the FAQ section of the Washington DOR website.

Be sure to learn as much as possible about filing for and maintaining a business license.

Here is the link:

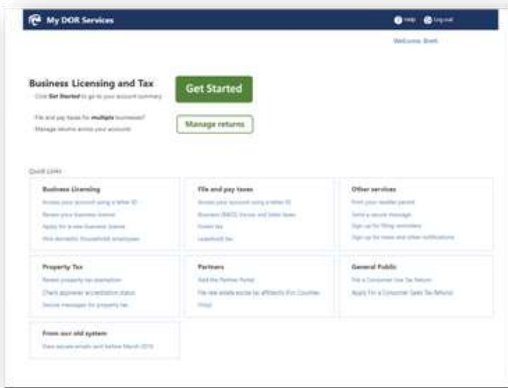
<https://dor.wa.gov/open-business/business-licensing-and-renewals-faq#forms>.

“The way to get started is to quit talking and start doing.”

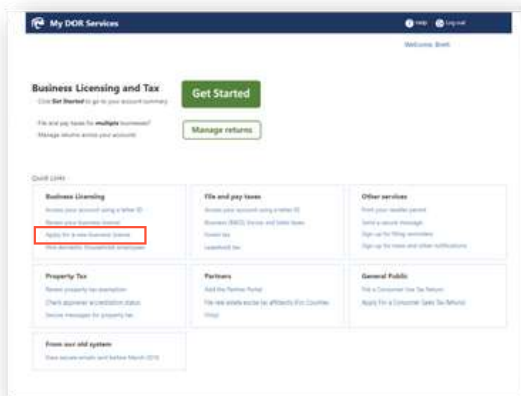
Walt Disney



3.3. Log into your account and go to your homepage.



3.4. On the homepage, click "Apply for a new business license."



3.5. On the next screen, select "Start a business in WA State" and enter your UBI number.



What is a UBI number?

UBI stands for Unified Business Identifier. You received yours when you registered your LLC with the Washington SOS. You can find it in the documents the Washington SOS sent you after your business registration was accepted.

3.6. On the next page, fill in the applicable information about the purpose of your business.

Business Licensing and Tax My DOR Services

Online Business License Application

About Your Business: Purpose

UBI: Name

Section 1 of 5

Start a New Business

You are filing a new business license application.

Your selected ownership structure: Limited Liability Company (LLC)

UBI as issued by the Washington Secretary of State

Country of formation: USA

State of formation: WASHINGTON

Year of incorporation/formation in Washington *

Enter your Federal Employer Identification Number (FEIN)

To get a Federal Employer ID Number, visit the [IRS website](#).

Will you be hiring employees within 90 days? *

Will you be selling lottery tickets? *

You may need a workers' comp account for your members and/or managers. Please review requirements at <https://ini.wa.gov/insurance/insurance-requirements/do-i-need-a-workers-comp-account/llc-members>.

Verification

I certify I have the authority to file on behalf of the business listed below. *

Name:

UBI:

Language Assistance

Some agencies can provide language assistance. Would you like assistance if available?

Click **Save** on any screen if you would like to finish this application later.

Cancel Save Draft Previous Next

What is my UBI number?

UBI stands for Unified Business Identifier. You received yours when you registered your LLC with the Washington SOS.

You can find it in the documents the Washington SOS sent you after your business registration was accepted.

What is my FEIN?

FEIN stands for federal employer identification number. It is the number that the IRS uses to identify your business.

You received yours when you completed your application with the IRS.

3.7. On the next page, enter the names of all of the owners, partners, and officers. This information should automatically transfer from your LLC registration with the Washington SOS.



Owners, Partners, and Officers, oh my!

These are just different names for the governors of your LLC.

This information should match the "governors" information you entered in step 1.22 of the Washington SOS Application.

3.8. On the next page, enter your doing business as name (DBA) if you are doing business under a different name than the LLC name you filed with the Washington Secretary of State.



What is a DBA?

A DBA, or doing business as name, is a business name that a business operates under that is different from its registered business name.

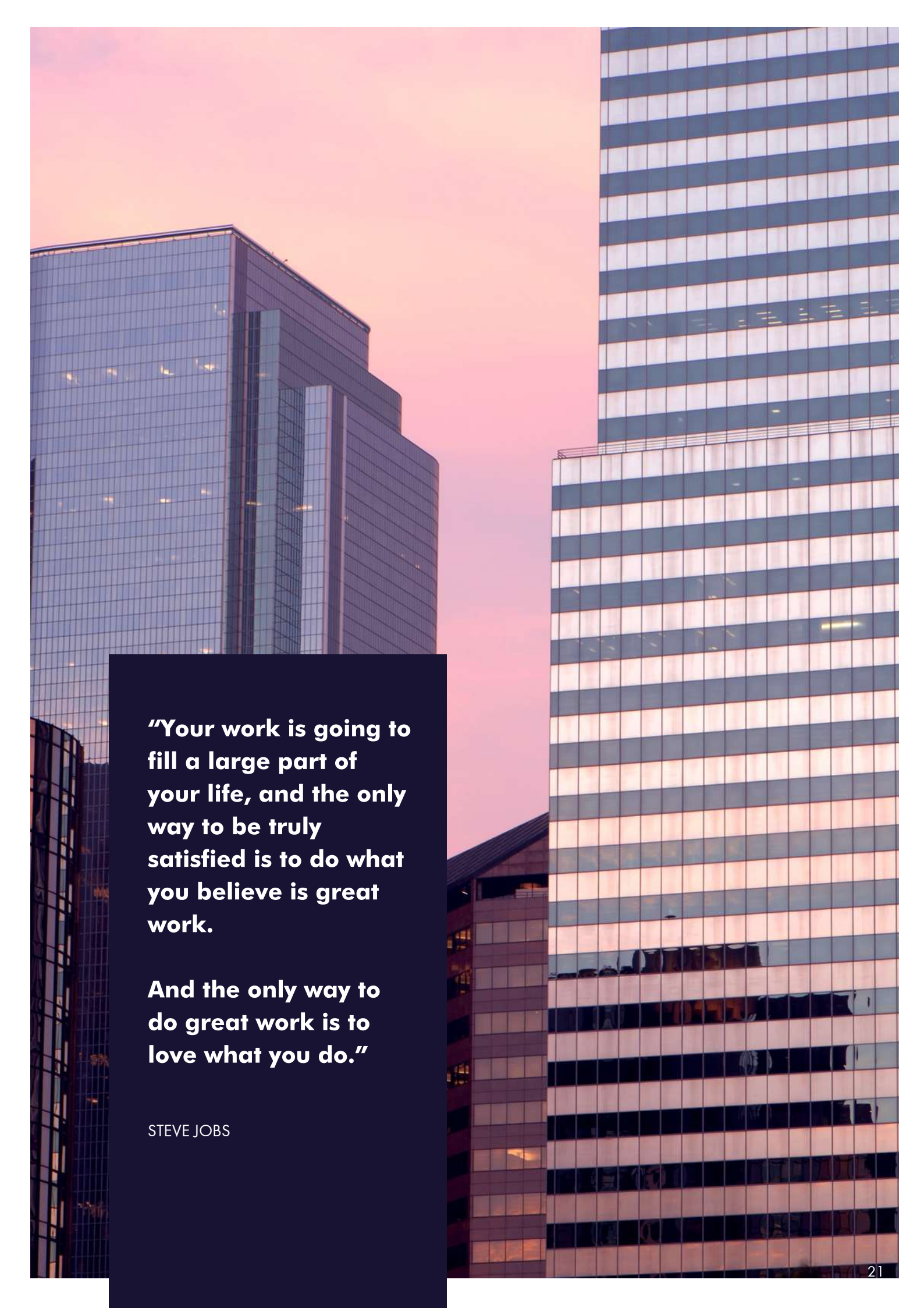
Many businesses do not use a DBA.

3.9. On the next page, enter the trade name (a.k.a. DBA) to register your DBA with the Washington DOR.



Register Trade Names

An LLC in Washington must register a trade name, or DBA, if it is operating under a name different from the name registered with the Washington Secretary of State.



"Your work is going to fill a large part of your life, and the only way to be truly satisfied is to do what you believe is great work.

And the only way to do great work is to love what you do."

STEVE JOBS



Does my LLC have to pay for workers' compensation insurance?

If you have employees, then your LLC must provide workers' compensation insurance. There is a very narrow category of employees who do not have to be given workers' comp insurance.

LLC owners are not required to provide workers' compensation insurance for themselves. If you have questions about workers' compensation insurance, you should consider speaking with Virgo Law or another business law firm.

3.10. On the next page, determine if you want to apply for optional workers compensation coverage.

The screenshot shows a web form titled 'Business Licensing and Tax' with a sub-section 'Optional Coverage for Owners and Officers'. It contains two questions with 'Yes' and 'No' radio buttons: 'Do you want to apply for workers compensation coverage for owners?' and 'Do you want to apply for workers compensation coverage for excluded employment?'. Navigation buttons 'Cancel', 'Save Draft', 'Previous', and 'Next' are visible at the bottom.

3.11. On the next page, enter information about your physical business address. You may use your home address if you do not have a physical business address.

The screenshot shows a web form titled 'Business Licensing and Tax' with a sub-section 'Physical Business Address'. It includes a warning: 'You cannot use a PO box or private mailbox (PMB) for the business location. The business location and mailing addresses may be publicly disclosed.' Below this are input fields for 'Country' (USA), 'Street', 'Street 2', 'Unit Type', 'City', 'State' (WA - WASHINGTON), and 'Zip Code'. A 'Verify' button is at the bottom right. Navigation buttons 'Cancel', 'Save Draft', 'Previous', and 'Next' are at the bottom.

Publicly Viewable Information

Your physical business address may be public record and publicly viewable. Only enter information here that you are comfortable with others seeing. You may receive solicitations from third parties pretending to be government entities trying to trick you into paying for services that you do not need.

If you have any questions about mail receive after registering your business, be sure to consult with Virgo Law or another business attorney.

3.12. On the next page, enter your business mailing address. If your mailing is the same as your physical business address, you can check the box at the top of the page.



3.13. On the next screen, enter the date your LLC began conducting business in Washington, your LLC's estimated gross annual income, and your primary business contact information. In many cases, your business's primary contact will be you.

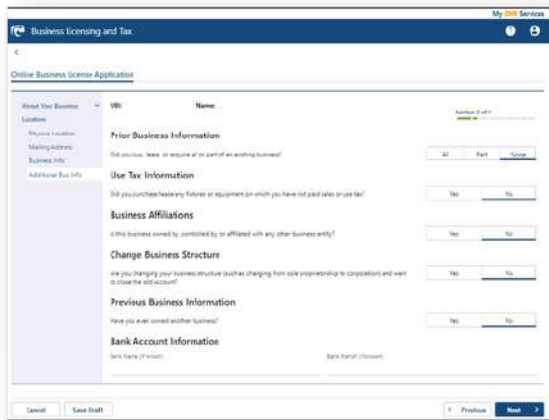
Date of First Business

Many entrepreneurs think it is difficult to determine the date of first business. If you cannot determine the date of first business, use the date that you are filling out this application. The date of first business primarily affects when you need to submit your first quarterly tax return.

Estimated Gross Income

This is just an estimate and there are no consequences if your estimate ends up being incorrect. Put a number here that you reasonably believe you will be able to make in a year.

3.14. On the next screen, answer the additional questions about your business.



3.15. On the next screen, answer the question about whether your LLC will be doing business in a city other than the city where your LLC is located.

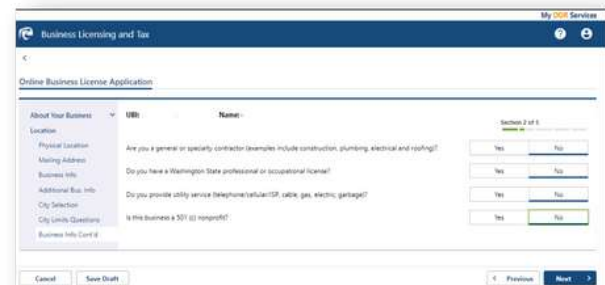
If the answer is yes, you will have the option to add city endorsements to your Washington DOR application



3.16. If you select "Yes" in step 3.15, the Washington DOR will ask you some additional questions about the other city/cities where your LLC will be conducting business. Answer the questions to the best of your knowledge.



3.17. After you answer the questions regarding your city endorsements, the Washington DOR will ask you more question about your LLC. Answer them honestly and move on to the next screen.



"Build your business success around something that you love; something that is inherently and endlessly interesting to you."

MARTHA STEWART

3.18. The next steps of the Washington DOR application will walk you through applying for a city license IF the city where your LLC is located lets you apply for a license through the Washington DOR.

A complete list of cities that allow you to apply for a business license through the Washington DOR is below:

Aberdeen	Goldendale	Pullman
Arivay Heights	Grand Coulee	Puyallup
Anacortes	Grandview	Quincy
Bainbridge Island	Granger	Rainier
Battle Ground	Granite Falls	Raymond
Bellingham	Hamilton	Rainmond
Bingen	Hanrahan	Republic
Black Diamond	Hoquiam	Richland
Blaine	Ilwaco	Ridgefield
Bonney Lake	Isaquah	Ritzville
Brewster	Kalama	Roseland
Bridgeport	Kelso	Roy
Brier	Kennans	Ruston
Buckley	Kennecook	Sammamish
Burien	Kirkland	SeaTac
Burlington	La Center	Sedro Woolley
Camas	Lacey	Sequim
Carbonado	Lake Stevens	Shelton
Carnation	Lakeview	Sikemish
Cashmere	Leavenworth	Snohomish
Castle Rock	Liberty Lake	Soap Lake
Cathlamet	Long Beach	South Bend
Centralia	Longview	South Cle Elum
Chenais	Lynnman	Spokane
Chelan	Lynch	Spokane Valley
Cheney	Lynnwood	Springdale
Clarksston	Mabton	Stamwood
Cle Elum	Maple Valley	Steilacoom
Clyde Hill	Marysville	Stevenson
College Place	Mattawa	Sultan
Colville	Medical Lake	Sumner
Concrete	Mercer Island	Sunshine
CConnell	Mill Creek	Tenino
Coulee Dam	Millwood	Tieton
Covington	Milton	Toledo
Darrington	Monroe	Toppenish
Deer Park	Montesano	Tukwila
DuPont	Moses Lake	Tumwater
Duwali	Mount Vernon	Union Gap
East Wenatchee	Mountlake Terrace	University Place
Eatonville	Mukilteo	Vancouver
Edgewood	Naches	Walla Walla
Edmonds	Napavine	Washougal
Ellensburg	Newcastle	Wenatchee
Elma	Normandy Park	West Richland
Endicott	North Bend	Westport
Enumclaw	Oakville	White Salmon
Ephrata	Ocean Shores	Wilkeson
Everett	Olympia	Winlock
Federal Way	Orcas	Woodinville
Fermale	Orting	Woodway
Fife	Othello	Yacolt
Firecrest	Pasco	Yakima
Friday Harbor	Port Orchard	Yelm
George	Port Townsend	Zillah
Gig Harbor	Poulsbo	
Gold Bar	Prosser	

3.19. After adding your city-specific information, use the search option to select 1 to 5 primary business activities.

3.20. On the next screen, select the appropriate boxes to provide more information about your LLC's business activity.

3.21. On the next screen, answer yes or no for whether you plan to hire independent contractors.

3.22. The next screen informs you that you may need additional Washington State endorsements depending on the nature of your LLC's business. Virgo Law recommends that you click "Yes" to view a complete list of Washington State endorsements.

If the endorsements do not apply to your LLC, you can click "No" and continue. If the endorsements to apply to your LLC, select the appropriate endorsement and complete any necessary additional steps.

3.23. Here is a complete list of additional Washington State endorsements that your LLC may need depending on the nature of your business.

A	N	U
Architect Firm	Nursery Dealer - Retailer/Wholesaler	Underground Storage Tank
B	P	Unemployment Insurance
Bulk Fertilizer Distributor	Pesticide Dealer	V
C	Private Investigator	Vapor
Cigarette	R	Vehicle for Hire (Taxi)
Collection Agencies	Radiology Benefit Manager	Vehicle Manufacturer
Commercial Telephone Solicitor	Rental Car	Vehicle Transport and Disposal
E	S	Vehicle and Vessel Dealer
Egg Handler	Scrap Metal	W
I	Seed Dealer	Waste Tire
Industrial Insurance	Sellers of Travel	Whitewater River Outfitter
L	Shopkeeper	Weighting and Measuring Devices
Limousine	T	X
Liquor - Retail/Nonretail	Tobacco	X-ray Facilities and Devices
Lottery Retailer		
M		
Manufactured Mobile Home Community		
Marjuana		
Minor Vivos Permit		

3.24. The next screen will show you a receipt for the licenses you are purchasing through the Washington DOR. At a minimum, you will need to pay \$90 for a new business licensing fee. However, there may be additional fees included depending on whether you are purchasing additional city or state endorsements.

3.25. The next steps will guide you through the checkout process.

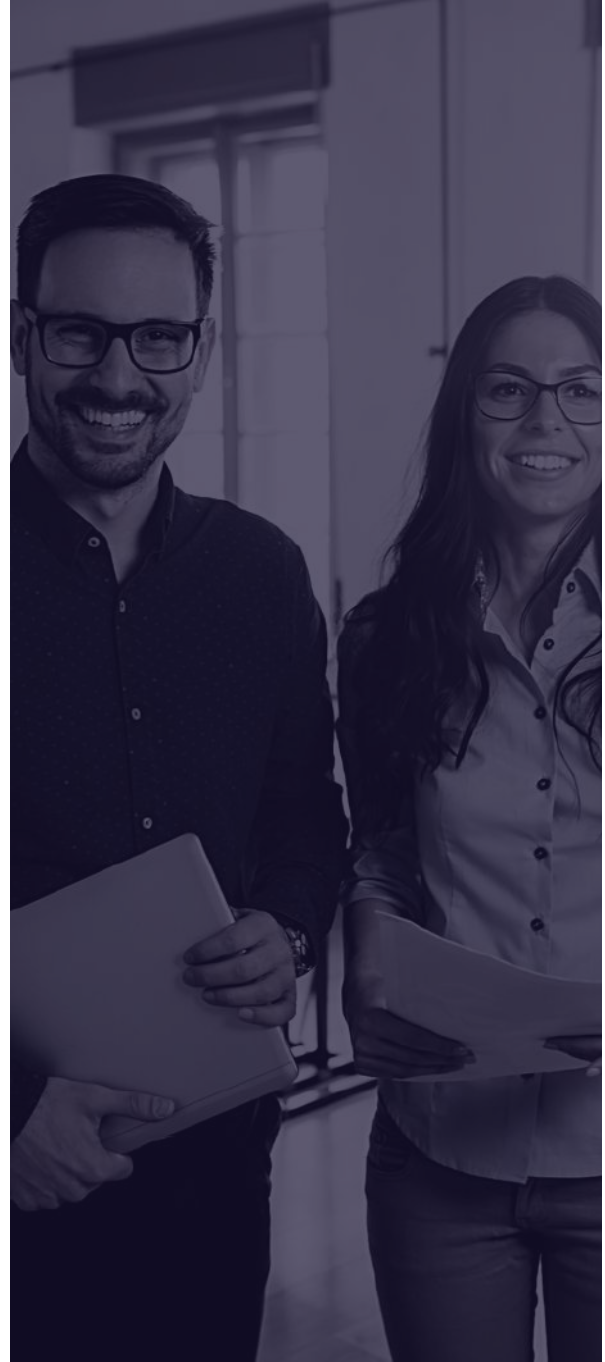
3.26. Almost Finished!

You have successfully registered your LLC with the Washington DOR.

You should receive a response from the Washington DOR in 10 days to 3 weeks. Your response from the DOR will include your 16-digit UBI number, which you will need for the final step.

If you were able to file for your city license with the Washington DOR, you are finished registering your LLC.

If you could not file for a city license with the Washington DOR, you have one more step to go.



Planning on Hiring Employees?

If you indicated on your LLC's license application with the Washington DOR that you plan on hiring employees, you will receive information from the Washington Department of Labor & Industries and the Washington Employment Security Department about quarterly employee report forms.

Keep an eye out for those notices! If you need help navigating the process for hiring employees, you should speak with Virgo Law or another business law firm.

STEP FOUR

Apply for a city license in the city where your LLC will be doing business

Getting Started:

Each city has a different method for applying for a city license for your LLC.

Your best option is to google your city's business licensing requirements. The guide provides link to some of Washington's largest cities to help you get started.

Helpful links to business licensing websites for Washington cities:

- General Guide
Cities: <https://access.wa.gov/topics/business/City/Business/License.html>
- Seattle: <https://www.seattle.gov/license-and-tax-administration/business-license-tax-certificates>
- Bellevue: <https://bellevuewa.gov/city-government/departments/finance/doing-business-with-bellevue/business-licenses>
- Tacoma:
<https://www.cityoftacoma.org/cms/One.aspx?portalId=169&pageId=123426>
- Spokane:
<https://my.spokanecity.org/business/doing-business/licenses/>

Did I already apply for a city license?

If the city where your LLC is located and will be doing business is listed under step 3.18 of the Washington DOR application, then you already applied for a city license.

Congratulations!

You can skip this step.



Congratulations on registering your Limited Liability Company!

If you followed this guide, you should be all finished. Good luck with your business pursuits. If you ever need any legal help with your business, please do not hesitate to contact [Virgo Law](http://www.virgolaw.com).

www.virgolawseattle.com

VIRGO  LAW

