



## SHORELINE CITY COUNCIL

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You are receiving this letter because «Legal\_Entity\_Name» (CAN «BusinessID») is licensed with the City of Shoreline and our Business Support Response Team wants to inform you that:

- The City has extended the deadlines for filing and paying 2020's first and second quarter business & occupation (B&O) tax for small businesses;
- The City has extended the deadlines for filing and paying 2020 first and second quarter gambling tax;
- There are additional COVID-19 small business relief measures available now; and,
- We need information from you on impacts to your business.

## COVID-19 Business Resources

For information on resources for businesses and the City's response to COVID-19, please visit [shorelinewa.gov/c19bizresponse](https://shorelinewa.gov/c19bizresponse).

## Important Notice of City of Shoreline Business & Occupation (B&O) Tax Filing Deadline Extension for Small Businesses

On February 29, 2020, the Washington State Governor declared a State of Emergency in all counties. That proclamation recognizes that the COVID-19 pandemic is anticipated to cause an economic downturn, resulting in layoffs and reduced hours for the workforce and reductions in business activity. This will impact the commercial sectors that support Shoreline's economic vitality. Shoreline Municipal Code (SMC) Chapter 3.23 Tax Administrative Code sets forth procedures for the administration of Shoreline's taxes, including our B&O tax and gambling tax. Requiring businesses to strictly comply with the filing and payment deadlines at this time would unduly burden an already financially impacted sector of the community. In addition, during this time of public health emergency, the City's resources are focused on essential functions with limited staff.

To ease the financial impact of the COVID-19 pandemic, the City of Shoreline is offering relief to small businesses by **extending the deadlines for filing and paying 2020's first and second quarter B&O tax and Gambling Tax until October 31.**

You may view Temporary Emergency Order No. 3 at [shorelinewa.gov/home/showdocument?id=46898](https://shorelinewa.gov/home/showdocument?id=46898).

The City will notify businesses if the October 31 due date is extended dependent on crisis conditions.

### **Who Qualifies?**

- Any person, as that term is defined in SMC 3.22.030(P), that is required to pay B&O Tax pursuant to SMC Chapter 3.22 and reported less than \$5,000,000 in taxable income for 2019.
- Any person, as that term is defined in RCW 9.46.0289, that is required to pay gambling tax pursuant to SMC Chapter 3.30.

This extension does not apply to those persons assigned to a monthly, annual, or active non-reporter basis. If you are unsure of the filing basis to which your business has been assigned, please send an email to [C19Bizresponse@shorelinewa.gov](mailto:C19Bizresponse@shorelinewa.gov) with "Reporting Basis for «Legal\_Entity\_Name» (CAN «BusinessID»)" in the Subject line and we will respond as quickly as possible.

### **How do I File?**

Deferred tax returns for 2020's first and second quarter B&O Tax and Gambling Tax returns must be submitted on a paper copy of the Multi-Purpose Tax Return for 2020 Tax Deferral for Eligible Small Businesses, which can be found online at: [shorelinewa.gov/businessoccupationtax](http://shorelinewa.gov/businessoccupationtax) or may be provided by request via email to [C19Bizresponse@shorelinewa.gov](mailto:C19Bizresponse@shorelinewa.gov). Quarter one and quarter two deferred returns must be filed separately.

### **Which Tax Returns Do Not Qualify for the Extension?**

This extension does not apply to those persons assigned to a monthly, annual, or active non-reporter period, or B&O Tax or Gambling Tax returns that are delinquent, for periods falling outside of this period, or filed annually. Again, if you are unsure of the filing basis to which your business has been assigned, please send an email to [C19Bizresponse@shorelinewa.gov](mailto:C19Bizresponse@shorelinewa.gov) with "Reporting Basis for «Legal\_Entity\_Name» (CAN «BusinessID»)" in the Subject line and we will respond as quickly as possible. This extension does not apply to the reporting (filing) and payment of Utility Taxes due pursuant to SMC Chapter 3.32.

### **Does a Business have to Defer its Filings?**

No. Businesses can continue to file B&O tax returns as they typically file as deferred filing is not mandatory.

### **What if I need an Extension but I don't Qualify as a Small Business for this Purpose?**

Extensions may be granted in accordance with Shoreline Municipal Code 3.23.050. If you need additional time to file, please submit a request in writing via email to [C19Bizresponse@shorelinewa.gov](mailto:C19Bizresponse@shorelinewa.gov) with "Deadline Extension Request for «Legal\_Entity\_Name» (CAN «BusinessID»)" in the Subject line and the reason for your request in the body of the email. We will respond as quickly as possible.

# Additional COVID-19 Small Business Relief Measures Available Now

The City of Shoreline and Shoreline Chamber of Commerce are partnering to collect and share information about local small business impacts and resources related to the ongoing COVID-19 pandemic.

The economic recovery from this pandemic will be long. We know from experience funding decisions will be made based on information. The most important thing we can do now is provide comprehensive, accurate information.

## Business Resources and Information

**Capital Access:** Incidents can strain a small business's financial capacity to make payroll, maintain inventory and respond to market fluctuations (both sudden drops and surges in demand). Businesses should prepare by exploring and testing their capital access options so they have what they need when they need it. See the U.S. Small Business Administration's (SBA)'s capital access resources at [sba.gov/funding-programs/loans](https://sba.gov/funding-programs/loans).

**Emergency Loans:** The federal Small Business Administration (SBA) is providing low-interest loans of up to \$2 million to help with operating expenses. More information: [disasterloan.sba.gov/ela/Information/EIDLLoans](https://disasterloan.sba.gov/ela/Information/EIDLLoans).

**Tax Deferments:** The Washington State Department of Revenue can provide extensions on taxes or waive penalties. More information: [dor.wa.gov/about/2019-novel-coronavirus-outbreak-covid-19-update](https://dor.wa.gov/about/2019-novel-coronavirus-outbreak-covid-19-update).

**More information for businesses from the Governor's office:** See the Governor's COVID-19 resource list for impacted Washington businesses and workers at [governor.wa.gov/issues/issues/covid-19-resources/covid-19-resources-businesses-and-workers](https://governor.wa.gov/issues/issues/covid-19-resources/covid-19-resources-businesses-and-workers)

**Utilities:** Customers whose financial stability has been jeopardized by COVID-19 may benefit from emergency relief measures adopted by local utility providers.

- Seattle Public Utilities (SPU) and Seattle City Light (SCL) customers can set up deferred payment plans. Utility service will stay on as their deferred payment plans are developed and implemented. More information: [durkan.seattle.gov/2020/03/mayor-durkan-announces-seattle-public-utilities-and-seattle-city-light-will-keep-utilities-on-during-covid-19-civil-emergency-in-seattle/](https://durkan.seattle.gov/2020/03/mayor-durkan-announces-seattle-public-utilities-and-seattle-city-light-will-keep-utilities-on-during-covid-19-civil-emergency-in-seattle/)
- Puget Sound Energy will not disconnect customers, will waive late fees, and offers payments plans. More information: [pse.com/press-release/details/learn-about-our-covid-19-response-plan](https://pse.com/press-release/details/learn-about-our-covid-19-response-plan)
- The Utilities and Transportation Commission offers energy assistance programs. More information: [utc.wa.gov/consumers/energy/Pages/energyAssistance.aspx](https://utc.wa.gov/consumers/energy/Pages/energyAssistance.aspx)

- The federal government also has assistance programs to help with telephone and heating bills. More information: [usa.gov/help-with-bills](https://www.usa.gov/help-with-bills)
- Comcast is offering free Wi-Fi hot spots, unlimited data, and no disconnects or late fees. More information: [corporate.comcast.com/covid-19](https://corporate.comcast.com/covid-19)

**Please note:** This is for information purposes only. Neither the City of Shoreline nor the Shoreline Chamber of Commerce is directly distributing assistance to impacted businesses at this time. Resources that may be available to you will require action on your part to access. We will endeavor to continue to provide you with useful information as this emerging situation continues to evolve.

## **Request for Information on Impacts to your Business**

**If you have a small business impacted by COVID-19: We encourage you to go to [shorelinewa.gov/C19BizResponse](https://shorelinewa.gov/C19BizResponse) for the most updated information.**

**Impacts to Working Families** - The City of Shoreline is also tracking childcare centers that have closed and other closures that are impacting working families. We are asking for your help, please contact us at [C19BizResponse@shorelinewa.gov](mailto:C19BizResponse@shorelinewa.gov) with any information you can provide.

**The City of Shoreline will continue tracking potential relief measures that may become available and urge all Shoreline businesses to provide information on the impacts to their business. Please contact us at [C19BizResponse@shorelinewa.gov](mailto:C19BizResponse@shorelinewa.gov).**