

Instructions on How to Amend a City of Seattle Business License Tax Return

One of the most common questions from business owners and tax preparers concerns are how to correct previously reported business and occupation tax information submitted to the City of Seattle. This information applies to most types of corrections, including:

- Original return was submitted online “SELF” and now the business needs to amend.
- Under/over reported revenue.
- Revenue reported on the tax form under an incorrect classification (i.e., Retail, Service).
- A deduction listed is a different amount/classification than deduction itemized.
- A deduction that was not itemized on the original return and not allowed until amended.
- A deduction larger than the gross revenue reported.
- A deduction listed as “other” on the original return with no explanation of the type.
- Entered a negative gross amount.

How to correct or “AMEND” your return – 2 Options:

Option #1- Tax Due:

Amended return(s) resulting in additional tax due. Follow the amended return instructions below and mail amended tax return WITH payment to:

City of Seattle – Amended Returns
700 5th Avenue
P.O. Box 34214
Seattle WA 98124-4214

Option #2 – Refund:

Requests for refund must be submitted in writing and requested for periods where taxes accrued and paid no more than four (4) years prior to the beginning of the calendar year in which the request is being made. Refunds may take approximately 6-10 weeks to process. You may be contacted for additional information concerning overpayments.

Amended return(s) resulting in a refund. Follow the amended return instructions below and mail OR email amended tax return(s) AND all worksheets to:

City of Seattle – REFUND Request
700 5th Avenue
P.O. Box 34214
Seattle WA 98124-4214

Email address for refund requests only - carmela.paul@seattle.gov

This email needs to contain your customer number, the applicable tax period, and a specific explanation to support each amendment.

If your amended return results in an underpayment of tax due, follow the instructions outlined in option #1. **Please do not send an email if the amended return requires a payment for additional amounts due.**

A return submitted online “SELF” needs to be amended:

- a. Go to [View SELF Filed Returns](#) and select [Tax Return](#) link to print a copy of the tax return.
- b. Make the appropriate corrections on the return in red ink or any BOLD color.
- c. Cross out (with a simple line through) any erroneous figures, again in red or bold ink.
- d. If necessary, highlight corrections so they are easily seen.
- e. For returns with correction to deductions, the deductions(s) listed needs to be “itemized”.
- f. Write “AMENDED” on the top portion of the tax return.
- g. Amended returns showing additional tax due **MUST BE** mailed with payment.
- h. **A letter or note explaining the reason for amending is required when the business is requesting a refund.**
- i. Send the letter, amended return(s), worksheets and payment to the appropriate address listed above.

All other types of tax returns needing to be amended:

- a. Make a copy of the original return(s) and worksheet(s).
- b. Make the appropriate corrections on the return in red ink or any BOLD color.
- c. Cross out (with a simple line through) any erroneous figures, again in red or bold ink.
- d. If necessary, highlight corrections so they are easily seen.
- e. For returns with correction to deductions, the deductions(s) listed needs to be “itemized”.
- f. Write “AMENDED” on the top portion of the tax return.
- g. Amended returns showing additional tax due **MUST BE** mailed with payment.
- h. **A letter or note explaining the reason for amending is required when the business is requesting a refund.**
- i. Send the letter, amended return(s), worksheets and payment to the appropriate address listed above.