WA Business One-Stop-Shop

My Washington business plan: restaurant

8 steps | November 8, 2026

LLC | Food service | City: Bellevue | County: King County | Hiring: Yes | Sales tax: Yes | Income $12,000 or more: No | Business name: No

Your steps, in order. Check each step with the agency named. This is a guide, not legal advice.

Form your business

Applies to you | Source checked 2026-10-26

File your business entity with the Secretary of State

You chose LLC. Washington corporations, partnerships, LLCs and LLPs file with the Secretary of State before the Business License Application.

Agency: Secretary of State

What it means

A Washington LLC, corporation or certain partnership is formed by filing with the Secretary of State. DOR requires this filing before you submit the Business License Application.

What you'll need

- Your business structure. A Washington LLC, corporation or certain partnership files with the Secretary of State.
- A Secretary of State online account. The filing is made in the Secretary of State's online system, which requires a user account.

Steps

1. Decide your business structure.
2. Open the Secretary of State's page for starting a Washington business, choose your entity type, and follow its instructions. The filing itself is made in the Secretary of State's online filing system, which requires a user account.
3. Then apply for your Washington business license with DOR. That is the next step in this checklist.

Start or register a Washington business

Source title: DOR, Choose an ownership structure | Last verified: 2026-10-26
https://dor.wa.gov/open-business/choose-ownership-structure

License your business

Applies to you | Source checked 2026-10-26

Apply for your Washington business license

You need to register with the Department of Revenue if any one trigger is true. For you: you plan to hire within 90 days and you sell something that requires collecting sales tax.

Agency: Dept. of Revenue (BLS)

What it means

A Washington business license registers your business with the Department of Revenue. You are assigned a Unified Business Identifier (UBI) number that you use when you file taxes or change your business.

What you'll need

- A My DOR online account, to apply online. To apply by mail, the completed Business License Application and any other forms it needs.
- If you form a Washington LLC, corporation or partnership, your Secretary of State filing first.
- Payment for the application fee. The fee varies, and each endorsement has its own fee.

Steps

1. Check which registration triggers are true for you.
2. Run the Business Licensing Wizard. It gives a list of agencies to contact and any endorsements.
3. Apply online in DOR's secure My DOR system. You sign in with a Secure Access Washington (SAW) user ID, and the sign-in page has a sign-up link for new users. Or apply by mail with the Business License Application and payment.
4. Keep your UBI number. You need it for taxes and changes.

Sign in to My DOR to apply (SAW account needed)

Source title: DOR, Apply for a business license | Last verified: 2026-10-26
https://dor.wa.gov/open-business/apply-business-license

Applies to you | Source checked 2026-10-26

Confirm your list with the official Business Licensing Wizard

This demo is a sketch. The state wizard returns the agencies to contact and any endorsements for your business, so use it to check this list.

Agency: Dept. of Revenue (BLS)

What it means

The Business Licensing Wizard is the Department of Revenue's official tool. It returns the city, state and federal licenses your business may need, with contacts and next steps.

What you'll need

- Cookies turned on in your browser. The wizard needs them.
- Your answers about your business, such as what it does and where it is located.

Steps

1. Open the wizard.
2. Answer its questions about your business.
3. Compare its list of licenses and contacts with this checklist. Follow the wizard where they differ.

Open the Business Licensing Wizard

Source title: DOR, Open a business | Last verified: 2026-10-26
https://dor.wa.gov/open-business

Industry credentials and permits

Pending verification

Check for a county health department permit

Not confirmed yet. Check with the agency before you rely on it.

You chose food service. Food businesses may need a permit from the county health department. The state business licensing wizard lists agencies to contact for your business.

Agency: County health department

What it means

Food businesses such as restaurants may need a permit from the county health department.

What you'll need

- Your county. The health department you contact depends on where the business is located.
- Your business type. Ask the department which permits and inspections apply to your food business.

Steps

1. Find your county health department. If you entered a county on the questionnaire, it is named in the message on the checklist card.
2. Ask which permits and inspections apply to your food business.

You selected King County. Confirm food permit requirements with the King County health department. This demo has no verified link for it.

Source title: DOR, Open a business
https://dor.wa.gov/open-business

If you hire or use contractors

Applies to you | Source checked 2026-10-26

Set up workers' compensation insurance

You plan to hire. L&I says that if you have workers, you might be required to provide workers' compensation.

Agency: Labor & Industries

What it means

Workers' compensation insurance gives wage replacement and medical benefits to workers injured on the job. In Washington you buy coverage from L&I, or you are approved as a self-insured employer. Private coverage is not allowed.

What you'll need

- Your mailing address. L&I sends your account letter, rate notice and certificate of coverage there.
- Your business license application, or an update to it, that says you are hiring employees.

Steps

1. Decide whether your workers must be covered.
2. If you are hiring employees, L&I says you get your workers' compensation account by applying for, or updating, your state business license with DOR. If you have no business license, apply for one. If you have one, update your business information to show you are hiring.
3. L&I says an account manager will then contact you to set up your policy. Read L&I's page for what happens next.
4. Plan to submit quarterly reports and premium payments.

See how to get a workers' comp account (L&I)

Source title: L&I, Do I Need a Workers' Comp Account? | Last verified: 2026-10-26
https://lni.wa.gov/insurance/insurance-requirements/do-i-need-a-workers-comp-account/

Pending verification

Register for employer taxes with Employment Security

Not confirmed yet. Check with the agency before you rely on it.

You plan to hire. ESD says every employer in Washington files two tax and wage reports each quarter.

Agency: Employment Security Dept.

What it means

The Employment Security Department (ESD) collects unemployment taxes from employers. ESD says every employer in Washington files two tax and wage reports each quarter.

What you'll need

- Your UBI number from your Washington business license.
- Your business license application, or an update to it, that says you plan to hire. DOR passes it to ESD, which sets up your account and mails you an account packet within two business days.

Steps

1. If you are a new employer, ESD says you apply for a state business license from DOR before you can file a quarterly tax and wage report. If you are already licensed but hiring for the first time, update your business license application.
2. File your tax and wage report each quarter, even if you have no payroll to report.
3. Pay your taxes online in ESD's Employer Account Management System with Secure Access Washington, or by mail on the forms ESD sends. Read ESD's guide for details.

See ESD's guide to employer taxes

Source title: ESD, Quarterly reports
https://esd.wa.gov/employer-requirements/quarterly-reports

Applies to you | Source checked 2026-10-26

Report new hires to DSHS

You plan to hire. DSHS says employers must report newly hired or rehired employees.

Agency: DSHS

What it means

Federal and state law require employers to report each newly hired or rehired employee working in Washington to the Division of Child Support (DSHS). The state matches reports against child support records.

What you'll need

- Employee: name, address, Social Security number, date of birth and date of hire.
- Business: name, address and Federal Employer Identification Number.

Steps

1. Gather the employee and business information.
2. Report within 20 days of the hire or rehire date.
3. DSHS prefers online reporting through Secure Access Washington with the DCS Online service. Fax, mail and phone options are also listed by DSHS.

Go to DSHS new hire reporting

Source title: DSHS, New Hire Reporting | Last verified: 2026-10-26
https://www.dshs.wa.gov/family-food-and-housing-services/child-support/employer-resources/new-hire-reporting

Local requirements

Pending verification

Check city and county requirements

Not confirmed yet. Check with the agency before you rely on it.

Zoning, city licenses and county rules are set locally and fall outside the state license. This demo has no local rules for Bellevue.

Agency: Your city and county

What it means

Cities and counties can have their own business licenses, zoning and rules in addition to state licenses.

What you'll need

- Your city. DOR lists the cities whose endorsements you can add when you file your state application.
- For a city that is not on DOR's list, that city's own contact information. DOR says to contact the city directly.

Steps

1. See whether your city is on the DOR city endorsements list.
2. If it is not, contact your city or county directly and ask about business licenses and zoning.

See DOR city endorsements

Source title: DOR, City endorsements
https://dor.wa.gov/manage-business/city-endorsements