

**BUSINESS LICENSE
TAX APPLICATION**

THIS APPLICATION MUST BE FILLED OUT
COMPLETELY AND SIGNED BEFORE LICENSE
CAN BE ISSUED



6000 Heritage Trail
Clayton, California 94517-1250
Attn: Business License Coordinator
(925) 673-7300

Business Name _____ Business Location _____ <small>(Cannot be P.O. Box per State of California, Business & Professions Code-Section 17538.5)</small> Mailing Address _____ _____ Bus. Phone () _____ Bus. Fax () _____ Description of Business _____	Home Occupation <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, Home Occupation permit required. <hr/> BUSINESS LICENSE NO. _____ EXPIRATION DATE _____ <small>• Initial and Date •</small> Planning _____ Date Paid _____ Amount Paid _____ Receipt No. _____ Rate Type _____ SIC Code _____
Ownership: <input type="checkbox"/> Corporation <input type="checkbox"/> Corp-Ltd Liability <input type="checkbox"/> Partnership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Trust <input type="checkbox"/> Non Profit	
State Lic. No. _____ Lic. Type _____ Expiration Date _____ Start Date _____ Resale No. _____ Federal ID No. _____ State ID No. _____ No. of Employees: _____	
Enter below names of Owners, Partners, or Corporate Officers	
Owner Name _____ Title _____ Phone () _____ Home Address _____ Cell Phone () _____ <small>(Cannot be P.O. Box)</small> Drivers Lic. No. _____	
Owner Name _____ Title _____ Phone () _____ Home Address _____ Cell Phone () _____ <small>(Cannot be P.O. Box)</small> Drivers Lic. No. _____	
If Renting Business Address - Please complete this section:	
Owner of Property _____ Phone () _____ Address _____	

***Limitations on Application** – Nothing in this application should be read to sanction, allow, or otherwise permit a business which will engage in any medical cannabis use, whether or not such use is currently explicitly banned by the Clayton Municipal Code. Any business license granted based on this application shall be revoked if said license is utilized to further any medical cannabis activity or presented to State officials in furtherance of an application for a medical cannabis cultivation license.

****On September 19, 2012 Governor Brown signed into law SB-1186 which adds a state fee of \$1 on any applicant for a local business license or similar instrument or permit, or renewal thereof. The purpose is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with federal and state disability laws, as specified.**

- Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies: Division of the State Architect www.dgs.ca.gov/dsa/home.aspx
- Department of Rehabilitation at www.rehab.cahwnet.gov
- California Commission on Disability Access at www.cdda.ca.gov

* **State Mandated Disability Access and Education Fund**

\$1.00

• SEE REVERSE SIDE FOR SCHEDULE OF TAXES •

If SALES or SERVICE BUSINESS: Enter your estimated GROSS RECEIPTS	\$ _____ <small>Enter your tax here ...</small> \$ _____
If OFFICE ONLY, and you have no sales or service with Clayton: Enter your estimated GROSS EXPENSES from starting date through December 31st	\$ _____ <small>Enter your tax here ...</small> \$ _____
Flat Rate Business (if Solicitor, specify dates _____ you will be in Clayton)	<small>Enter your tax here ...</small> \$ _____
If UNITS, enter type _____ and number of units _____	<small>Enter your tax here ...</small> \$ _____
Business & Commercial Property - Square Footage _____	<small>Enter your tax here ...</small> \$ _____
ONE TIME REGISTRATION FEE	
\$ 63.00	
TOTAL BUSINESS LICENSE TAX AND FEES	
\$ _____	

PAYMENT OF A BUSINESS LICENSE TAX DOES NOT RELIEVE THE APPLICANT (BUSINESS) OF THE REQUIREMENT TO COMPLY WITH OTHER REGULATIONS OF THE CITY, COUNTY, STATE OR FEDERAL GOVERNMENT. I DECLARE, UNDER PENALTY OF PERJURY, THAT TO THE BEST OF MY KNOWLEDGE THE INFORMATION CONTAINED ABOVE IS TRUE AND CORRECT. **Note: ALL LICENSE STATEMENTS SUBJECT TO AUDIT BY CITY.**

Date: _____ Signature of Owner or Representative: _____

Return application to above address and make check payable to CITY OF CLAYTON

**LICENSE FEE SCHEDULE
2015-2016**

Gross Receipts- Your business tax is based on estimated **gross receipts** you will receive from your sales or service **within the City of Clayton before paying your expenses**. If your Clayton based business conducts all business activities outside of Clayton, your business is still classified as an office and will be based on the estimated gross expenses at your office site/home office within the City of Clayton. This includes, but is not limited to: payroll, rent, utilities, supplies, etc. **Exemption:** Any business or business person whose total gross receipts earned within the City of Clayton are less than \$5,000 per year is exempt from paying a business license tax, but must complete and return this form with the renewal fee to declare the exempt license. If gross receipts are over \$5,000 the tax would be calculated as shown below.

Option A)	\$ 1 -	\$ 30,000 = \$ 53.00		
	\$ 30,001 -	\$ 70,000 = \$ 53.00	plus 0.00100	for each \$1 over \$30,000
	\$ 70,001 -	\$ 100,000 = \$ 80.00	plus 0.00090	for each \$1 over \$70,000
	\$ 100,001 -	\$ 250,000 = \$167.00	plus 0.00075	for each \$1 over \$100,000
	\$ 250,001 -	\$ 350,000 = \$224.00	plus 0.00050	for each \$1 over \$250,000
	\$ 350,001 -	\$1,000,000 = \$463.00	plus 0.00025	for each \$1 over \$350,000
	\$1,000,001 -	\$5,000,000 = \$571.00	plus 0.000175	for each \$1 over \$1,000,000

Option B) Base Rate - \$269.34.03 plus \$43.95 for each employee (up to 300 employees)
Plus \$22.54 for each employee (over 300 employees)

Professional (i.e., Real Estate Agents, Brokers, Lawyers, Consultants, Doctors) - There are three options:

Flat Fee Pay flat fee: Professional \$312.17; Associate \$128.48; Employee \$29.30- No need to document transactions/money earned in Clayton; or

Option 1. Document gross receipts **earned within the City of Clayton** and pay according to the above AGross Receipts@ fee schedule listed above. Must supply documentation and computations supporting your apportionment calculations; or

Option 2. Determine the percentage of your income **earned within the City of Clayton** and pay that % against the base rate in #1 above. (i.e., \$100,000 gross income; \$20,000 of that earned in Clayton equals 20% of your total income derived from Clayton: \$250 x 20% = \$50 license fee.) Must supply documentation and computations supporting your apportionment calculations. Maximum annual fee is the applicable Professional flat fee above.

Vehicle Delivery in Clayton

Flat Fee Pay flat fee: First vehicle \$112.70; Each additional vehicle used in Clayton \$38.32- No need to document transactions/money earned in Clayton; or

Option 1. Document gross receipts **earned within the City of Clayton** and pay according to the above AGross Receipts@ fee schedule up to applicable Vehicle flat fee listed above. Must supply documentation and computations supporting your apportionment calculations; or

Option 2. Determine the percentage of your income **earned within the City of Clayton** and pay that % against the base rate in #1 above. (i.e., \$100,000 gross income; \$20,000 of that earned in Clayton equals 20% of your total income derived from Clayton: \$90 x 20% = \$18 license fee.) You must supply documentation and computations supporting your apportionment calculations. Maximum annual fee is the applicable Vehicle flat fee listed above.

Residential Rental Units - For four or more rental units within the City of Clayton, a fee for each rental beyond three (3) units owned shall be paid as follows:

Per Single Family - \$187.08; Duplex & Multi-Family - \$187.08 with each additional unit - \$38.32

Commercial Rental Property -

Business & Commercial Property - 0.06 per square foot or \$187.08 for each separate business operated on the premises; whichever is greater.

Contractors (Construction, Landscape, etc.), Subcontractors, Land Developers and Builders. Your business tax is based on your **gross receipts** you will receive from your service **within the City of Clayton before paying your expenses**.

Gross Receipts under \$150,000: \$ 87.00 Semi-Annual (Clayton based contractors must obtain annual license.)

\$150.00 Annual

\$ 150,000 - \$ 250,000	\$ 150 plus .0375%	for each \$1 over \$150,000
\$ 250,001 - \$ 350,000	\$ 232 plus .025%	for each \$1 over \$250,000
\$ 350,001 - \$ 1,000,000	\$ 286 plus .0125%	for each \$1 over \$350,000
\$1,000,000 - and up	(request tax schedule from city)	