

**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

<b>Business Name</b> _____ <b>Business Location</b> _____ <small>(Cannot be P.O. Box per State of California, Business &amp; Professions Code-Section 17538.5)</small> _____ <b>Mailing Address</b> _____ _____ <b>Bus. Phone ( )</b> _____ <b>Bus. Fax ( )</b> _____ <b>Description of Business</b> _____	<b>Home Occupation</b> <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, Home Occupation permit required. <hr/> <b>BUSINESS LICENSE NO.</b> _____ <b>EXPIRATION DATE</b> _____ <small>• Initial and Date •</small> Planning _____ Date Paid _____ Amount Paid _____ Receipt No. _____ Rate Type _____ SIC Code _____
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**Ownership:**  Corporation  Corp-Ltd Liability  Partnership  Sole Proprietor  Limited Partnership  Trust  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**

<b>Owner Name</b> _____ <b>Title</b> _____ <b>Home Address</b> _____ <small>(Cannot be P.O. Box)</small> <b>Owner Name</b> _____ <b>Title</b> _____ <b>Home Address</b> _____ <small>(Cannot be P.O. Box)</small>	<b>Phone ( )</b> _____ <b>Cell Phone ( )</b> _____ <b>Drivers Lic. No.</b> _____  <b>Phone ( )</b> _____ <b>Cell Phone ( )</b> _____ <b>Drivers Lic. No.</b> _____
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**If Renting Business Address - Please complete this section:**

**Owner of Property** \_\_\_\_\_ **Phone ( )** \_\_\_\_\_  
**Address** \_\_\_\_\_

**\*Limitations on Application** – Nothing in this application shall authorize or permit a business which will engage in commercial medical cannabis activities, whether or not for profit, in violation of the Clayton Municipal Code. Nothing in this application shall authorize or otherwise permit a business which will engage in any commercial recreational cannabis activity, whether or not such use or activity 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 commercial cannabis activity or presented to State officials in furtherance of an application for a state license, except medical cannabis deliveries.

**\*\*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](http://www.dgs.ca.gov/dsa/home.aspx)
  - Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov)
  - California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov)
- \* State Mandated Disability Access and Education Fund**

**\$1.00**

**• SEE REVERSE SIDE FOR SCHEDULE OF TAXES •**

<b>If SALES or SERVICE BUSINESS:</b> Enter your estimated GROSS RECEIPTS	<input style="width:100%;" type="text"/> \$ <small>Enter your tax here ...</small>
<b>If OFFICE ONLY, and you have no sales or service with Clayton:</b> <b>Enter your estimated GROSS EXPENSES</b> from starting date through December 31st	<input style="width:100%;" type="text"/> \$ <small>Enter your tax here ...</small>
<b>Flat Rate Business</b> (if Solicitor, specify dates _____ you will be in Clayton)	<input style="width:100%;" type="text"/> \$ <small>Enter your tax here ...</small>
<b>If UNITS,</b> enter type <input style="width:100px;" type="text"/> and number of units <input style="width:100px;" type="text"/>	<input style="width:100%;" type="text"/> \$ <small>Enter your tax here ...</small>
<b>Business &amp; Commercial Property - Square Footage</b> <input style="width:150px;" type="text"/>	<input style="width:100%;" type="text"/> \$ <small>Enter your tax here ...</small>
<b>ONE TIME REGISTRATION FEE</b>	
<input style="width:100%;" type="text"/> \$	
<b>TOTAL BUSINESS LICENSE TAX AND FEES</b>	
<input style="width:100%;" type="text"/> \$	

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  
2017-2018**

**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.

<b>Option A)</b>	\$ 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 - \$287.07 plus \$46.84 for each employee (up to 300 employees)  
Plus \$24.02 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 \$332.72; Associate \$136.94; Employee \$31.23- 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 \$120.12; Each additional vehicle used in Clayton \$40.84- 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 - \$199.39; Duplex & Multi-Family - \$199.39 with each additional unit - \$40.84

**Commercial Rental Property** -

Business & Commercial Property - 0.06 per square foot or \$199.39 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)	