



CITY OF EMERYVILLE

INCORPORATED 1896

1333 PARK AVENUE
EMERYVILLE, CALIFORNIA 94608-3517

TEL: (510) 596-4300 FAX: (510) 450-7831

BUSINESS LICENSE TAX RETURN – MASSAGE PARLOR

Returns are due January 1st and delinquent after March 1st

BUSID # _____

Please complete the Massage Employees and Independent Contractors form before calculating taxes due.

Line Renewal

- A.) Enter Number of Employees: _____ From ONLY the Employee list
 - Three or fewer employees \$200
 - Four (4) to six (6) employees \$400
 - Seven or more employees \$800
- B.) Tax Rate (see Employee list): _____
- C.) Tax Due: \$ _____ Enter appropriate rate based on number of employees.
- D.) Penalty (See Box 1 below) \$ _____ If the return is postmarked after 03/01, penalties are due.
- E.) Subtotal \$ _____ Sum of lines "C" and "D"
- F.) Interest (See Box 2 below) \$ _____ If the return is post marked after 03/01, Interest is due.
- G.) Administrative Fee \$ 57.00
 - *State Mandated Disability Access & Education
- H.) Revolving Fund \$ 1 _____

Total Due: \$ _____ Sum of lines "E", "F", & "G"

*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: The Division of the State Architect at www.dgs.ca.gov/dsa/Home.aspx, The Department of Rehabilitation at www.rehab.ca.gov, The California Commission on Disability Access at www.cdda.ca.gov.

Line	Box 1- Penalty Calculation	If the return is postmarked after 03/01, Penalties are due.
I.)	Tax Due: \$ _____	Enter amount from line "C" above
J.)	Penalty Rate: _____ x .05	Monthly penalty rate
K.)	Monthly Penalty: \$ _____	Multiply line "I" by line "J", enter amount here
L.)	Number of months Delinquent: _____ x	Enter total number of months delinquent, max 5 months. Multiply line "K" by line "L", enter amount on line "D"
M.)	Total Penalty due: _____	above

Line	Box 2- Interest Calculation	If the return is postmarked after 03/01, Interest is due.
N.)	Subtotal of tax due & Penalties: \$ _____	Enter Subtotal from line "E" above
O.)	Monthly Interest Rate _____ x .015	Monthly interest rate
P.)	Monthly Interest Due: \$ _____	Multiply line "N" by line "O"
Q.)	Number of months delinquent: _____ x	Enter total number of months delinquent Multiply line "P" by line "Q", enter amount on line "F"
R.)	Total Interest Due: _____	above

I declare, under penalty of perjury, that the information on this return is true and correct.

Signature: _____

Title: _____

Print name: _____

Date: _____



1333 PARK AVENUE, EMERYVILLE CA 94608
 DVINK@EMERYVILLE.ORG
 (510) 596-4325

ACCOUNT #: _____
 DATE: _____

BUSINESS LICENSE APPLICATION

CIRCLE ONE:		NEW	RENEWAL	CHANGE OF:	OWNERSHIP	ADDRESS	USE
BUSINESS NAME (30 CHARACTERS MAX):				START DATE IN EMERYVILLE:			
BUSINESS ADDRESS (NO PO BOXES):				CITY/STATE/ZIP:			
MAIL ADDRESS:				CITY/STATE/ZIP:			
BUSINESS PHONE:				BUSINESS FAX:			
CONTACT PERSON 1:		PHONE:		E-MAIL ADDRESS:			
CONTACT PERSON 2:		PHONE:		E-MAIL ADDRESS:			
DESCRIPTION OF BUSINESS ACTIVITIES:							
(CONT.)							
OWNERSHIP:		INDIVIDUAL	PARTNERSHIP	CORPORATION	LLC	NON-PROFIT	
OWNER 1/ AGENT FOR SERVICE OF PROCESS:				TITLE:			
ADDRESS:				PHONE:			
OWNER 2:				TITLE:			
ADDRESS:				PHONE:			

SALES TAX NO.:	FEDERAL TAX ID NO.:
STATE EMPLOYERS ID NO.:	SOCIAL SECURITY NO.:
NAICS CODE:	SIC CODE:
NO. RENTAL UNITS:	CONTRACTOR LICENSE NO.:

BUSINESS TYPE:	OFFICE	RETAIL	MANUFACTURING	WAREHOUSE (SQ FT: _____)	OTHER _____
NO. OF EMPLOYEES:	FULL-TIME _____		PART-TIME _____		

THE ABOVE INFORMATION IS REQUIRED BY THE CALIFORNIA STATE FRANCHISE TAX BOARD UNDER REVENUE & TAXATION CODE SECTION NO. 19286.8.

BUSINESS LOCATION:	OWN	RENT	SQ FOOTAGE: _____
IF RENTED, INCLUDE LANDLORD INFORMATION:			
NAME AND COMPANY:			
ADDRESS:	CITY:	STATE:	ZIP:

I declare, under penalty of perjury, that the information on this application is true and correct.

SIGNATURE: _____ TITLE: _____ DATE: _____

For Departmental use only:	Date of BOE verification:
	Date of Site visit:



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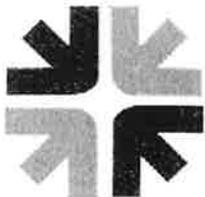
MASSAGE EMPLOYEES AND INDEPENDENT CONTRACTORS

Please list the **employees** (W-2 form) performing massage therapy at the establishment listed on your tax return. These are persons on your payroll and whom you pay for all the necessary employer taxes. Every employee listed below must have an individual massage permit.

	Name of Employee	Employment Date	Tax Due
1.			3 or fewer employees \$200
2.			
3.			
4.			4 - 6 employees \$400
5.			
6.			
7.			7 or more employees \$800
8.			
9.			

Please list the **independent contractors** (1099 form) performing massage therapy at the establishment listed on your tax return. An independent contractor is responsible for paying all business expenses and reports all income separately and makes their own income tax payments. Therefore, they must have a separate Professional Services Business License and individual massage permit.

	Name of Independent Contractor	Date of Contract
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		



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CLOSURE OF BUSINESS

If the business is closed, please complete this section, sign the Affidavit above, and return this form to the City of Emeryville so we can update our records.

Date Business Closed _____ Reason for Closure _____

FOR OFFICE USE ONLY: Updated BL to "C" in Pentamation Date Updated _____

Processed by _____