



# CITY OF EMERYVILLE

INCORPORATED 1896

1333 PARK AVENUE  
EMERYVILLE, CALIFORNIA 94608-3517

TEL: (510) 596-4300 FAX: (510) 658-8095  
FINANCE@EMERYVILLE.ORG

## 2020 GROSS RECEIPTS BUSINESS LICENSE TAX RETURN

Returns are due January 1, 2020 and delinquent if received or postmarked after March 1, 2020

**BUS ID #**  
**NAME**  
**ADDRESS**  
**CITY, ST ZIP**

**E-MAIL ADDRESS:** \_\_\_\_\_

**# OF EMPLOYEES:** \_\_\_\_\_

**TOTAL # OF BUSINESS LOCATIONS WORLDWIDE:** \_\_\_\_\_

**Would you like your business name and contact (address/email/website/telephone) included in the business directory on the City Website? Yes or No**

Line

A.) Gross Receipts:	\$ _____	See enclosed definition of "Gross Receipts"
B.) Tax Rate:	x .0010	
C.) Tax Due: <b>Min Tax Due is \$25</b>	\$ _____	Multiply line "A" by line "B"
D.) Penalty (See Box 1 below):	\$ _____	<b>If the return is postmarked after 03/01, Penalties are due.</b>
E.) Subtotal	\$ _____	Sum of lines "C" and "D"
F.) Interest (See Box 2 below):	\$ _____	<b>If the return is post marked after 03/01, Interest is due.</b>
G.) <b>Renewal Fee</b>	<b>\$10.00</b>	
H.) <b>State Mandated Disability Access &amp; Education Revolving Fund*</b>	<b>\$4.00</b>	
<b>Total Due:</b>	<b>\$ _____</b>	Sum of lines "E", "F", "G", "H"

\*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.

\*On October 11, 2017 Governor Brown signed into law AB1379 to extend the state fee (SB1186, Chapter 383, Statutes of 2012) indefinitely. On and after January 1, 2018 and until December 31, 2023, increasing the amount from \$1 to \$4; reverts the fee back to \$1 on and after January 1, 2024.

\*\*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 <https://www.dgs.ca.gov/DSA>. The Department of Rehabilitation at <https://www.dor.ca.gov/>. The California Commission on Disability Access at <https://www.dgs.ca.gov/CCDA>.

<u>Line</u>	<b>Box 1- Penalty Calculation</b>	<b>If the return is postmarked after 03/01, Penalties are due.</b>	
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.
D.)	Total Penalty due:		Multiply line "K" by line "L", enter amount on line "D" above

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

I declare, under penalty of perjury, that to my knowledge all information contained in this statement/tax return is true and correct.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Print name: \_\_\_\_\_

Date: \_\_\_\_\_

Please complete the Closure of Business Affidavit below if your company is no longer doing business in Emeryville:

### 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 Administration Building at 1333 Park Avenue, Emeryville, CA 94608 so we can update our records. **BUS#**

**Business Name:**

Date Business Closed \_\_\_\_\_ Reason for Closure \_\_\_\_\_

If moved from Emeryville, why? \_\_\_\_\_

**FOR OFFICE USE ONLY:**     Updated BL to "C" in Pentamation    Date Updated \_\_\_\_\_    Processed by \_\_\_\_\_

**Definition of “Gross Receipts”**

“Gross receipts,” except as otherwise specifically provided, shall mean the gross receipts of the preceding fiscal year of the taxpayer or part thereof, and is defined as follows:

The total amount actually received or receivable from all sales; the total amount or compensation actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares, or merchandise; and gains realized from trading in stocks or bonds, interest, discounts, rents, royalties, fees, commissions, dividends, or other emoluments, however designated. Included in “gross receipts” shall be all receipts, cash, credits, except that the following shall be excluded there from:

- (1) Cash discounts allowed and taken on sales;
- (2) Credit allowed on property accepted as part of the purchase price and which property may later be sold, at which time the sales price shall be included as gross receipts;
- (3) Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
- (4) Such part of the sale price of property returned by purchasers upon rescission of a contract of sale as is refunded either in cash or by credit;
- (5) Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded;
- (6) Cash value of sales, trades or transactions between departments or units of the same business;
- (7) Receipts from investments where the holder of the investment receives only interest and/or dividends;
- (8) Receipts derived from the occasional sale of used, obsolete or surplus trade fixtures, machinery or other equipment used by the taxpayer in the regular course of the taxpayer’s business.

**Determining “Gross Receipts” for New Business**

	Year 1	Year 2	Year 3
Brand New Business (no prior operation at any city/county)	Estimate gross receipts based on date started in Emeryville to end of calendar year	Based on estimated gross receipts for full fiscal year	Based on Year 2’s actual gross receipts for full year
Existing Business moved from another jurisdiction to Emeryville	Estimate gross receipts based on date started in Emeryville to end of calendar year.	Based on total actual gross receipts for Year 1 (including all locations in and outside Emeryville)	Based on Year 2’s actual gross receipts for full year

**Apportionment of “Gross Receipts”**

The City of Emeryville allows for the exclusion of gross receipts that were taxed in another City for work, sales and services performed in that City. The City of Emeryville requires the completion of this section and submission of the following documentations from the taxpayer is required in order to determine the gross receipts that may be excluded.

Supporting Documentation

- Copy of the tax certificate/business license covering the period in which the excluded gross receipts were earned in another city; and
- Copy of application/tax return and receipt from the city on which the taxpayer claimed the gross receipts earned in another city; and
- Copy of supporting documentation such as financial/accounting records, contracts, purchase orders, work orders, or other evidence that can establish the taxpayer is excluding gross receipts.
- Other documentation as requested by the City of Emeryville or provided by the taxpayer that will assist the City in determining the correct tax to be levied.

1.	Total Gross Receipts without exclusions		\$
<b>List apportionment of Gross receipts to other cities:</b>			
	Name of City	Account #	Reported GR
2.			\$
3.			\$
4.			\$
5.			\$
6.			\$
7.	Subtotal gross receipts taxed in other Cities (add lines 2 thru 6)		\$
8.	Adjusted Gross Receipts (line 1 minus line 7)		\$

The information above and documentation provided will be used to validate the apportionment of gross receipts in determining the correct business license tax for the City of Emeryville. Failure to provide this required information shall invalidate the apportionment claimed. For questions and assistance please feel free to call (510) 596-4325.