



City of Emeryville

INCORPORATED 1896

1333 Park Avenue, Emeryville, CA 94608-3517

t (510) 596-4300 | f (510) 658-8095

Finance@emeryville.org

ANNUAL BUSINESS LICENSE RENEWAL PACKET – GROSS RECEIPTS

November 22, 2021

Dear Business Owner/Operator:

Enclosed is your Annual Business License Tax package for 2022. Please update and complete the enclosed Business License Tax Return, Services Provider survey, and Stormwater Discharge Compliance form and return them with the required payment of taxes due to:

**City of Emeryville Finance Department
PO Box 674
Rodeo, CA 94572**

Please make checks payable to the City of Emeryville.

Updating Information on Tax Return and New Business License Application

It is important that you complete and/or make any corrections to the information preprinted on the Business License Tax Return provided in this package. Please “line out” incorrect information and print the correct information next to it. Businesses that have changed ownership must complete a new business application. The application is available on the City’s website at: <http://www.emeryville.org> or may be requested by emailing Finance@Emeryville.org or calling 510-596-4325.

Business License Tax Rate & Calculation

The gross receipts business tax rate is 0.10% of annual gross receipts (GR x .0010), **with a minimum annual tax of \$25.00 and a 2022 maximum tax of \$397,656.68. There is also a \$10.00 renewal fee and a \$4.00 State Mandated Disability Access Fee for a total minimum payment of \$39.00.** Business License Taxes are calculated based on the prior calendar year’s gross receipts. Therefore, the Business License issued for the year 2022 is based on 2021 gross receipts.

Due Date, Delinquency, Remittance Information

Business License Taxes are due January 1, 2022 and become delinquent after March 1, 2022. Payments postmarked or received by the Finance Department after March 1, 2022 will be considered delinquent and subject to penalties and interest. The penalty rate is 5% per month, with a maximum rate of 25% (5 months) of the tax amount. The interest on delinquent accounts is 1.5% per month on the total outstanding balance (tax + penalty) with no cap.

Please note we only accept checks for payment. Please submit the tax return and forms with your payment by post to the above address or in person at the City of Emeryville Finance Department counter located in the City of Emeryville Administration Building at 1333 Park Avenue, Emeryville, CA 94608.

Additional Information

Please note that the Emeryville Municipal Code is available on the City’s website at: <http://www.emeryville.org>. If you have questions regarding the Business License renewal process or calculations of your Business License Tax due please call the Business License Desk at (510) 596-4325 or email: Finance@Emeryville.org.



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2022 GROSS RECEIPTS BUSINESS LICENSE TAX RETURN

Returns are due January 1, 2022 and delinquent if received or postmarked after March 1, 2022

BUS ID#
NAME:
ADDRESS:

NUMBER OF LOCATIONS IN EMERYVILLE: _____
NUMBER OF EMPLOYEES IN EMERYVILLE: _____
BUSINESS PHONE NUMBER: _____
EMAIL: _____
NAICS CODE: _____

Line

A.) Gross Receipts:	\$ _____	See enclosed Definition of "Gross Receipts".
B.) Tax Rate:	x .0010	
C.) Tax Due: Min Tax Due is \$25	\$ _____	Multiply line "A" by line "B"
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.) Renewal Fee	\$10.00	
H.) State Mandated Disability Access & Education Revolving Fund*	\$4.00	
Total Due:	\$ _____	Sum of lines "E", "F", "G", "H"

*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>.

Please make check payable to *City of Emeryville*
Include the completed, signed tax return with your payment and remit to:
City of Emeryville
Finance Department
P.O. Box 674
Rodeo, CA 94572

Box 1- Penalty Calculation	Penalties are due if the return is post marked after March 1 st Capped at 25% (EMC 3-1.116)
March 2 - March 31	5% of Tax Due on line "C" above.
April 1 - April 30	10% of Tax Due on line "C" above.
May 1 - May 31	15% of Tax Due on line "C" above.
June 1 - June 30	20% of Tax Due on line "C" above.
On or after July 1	25% of Tax Due on line "C" above.

Box 2- Interest Calculation	Interest is due if the return is post marked after March 1 st 1.5% per month - no cap (EMC 3-1.119) * *Add 1.5% for each additional month
March 2 - March 31	1.50% of Subtotal on line "E" above.
April 1 - April 30	3.00% of Subtotal on line "E" above.
May 1 - May 31	4.50% of Subtotal on line "E" above.
June 1 - June 30	6.00% of Subtotal on line "E" above.
July 1 - July 31	7.50% of Subtotal on line "E" 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 on backside if your company is no longer doing business in Emeryville.

CLOSURE OF BUSINESS

If the business is closed, please complete this section 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 ID # _____ **BUS NAME:** _____

Date Business Closed _____ Reason for Closure _____

If moved from Emeryville, why? _____

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

Signature: _____

Title: _____

Print name: _____

Date: _____

FOR OFFICE USE ONLY: Updated BL to "C" in Superior 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		\$
List apportionment of Gross receipts to other cities:			
	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.



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Service Provider Survey

Please fill out the names and addresses of the service providers that your business utilizes throughout the year.

Property Manager: _____

Address: _____

Phone Number: _____

Leasing Agent: _____

Address: _____

Phone Number: _____

Security Service: _____

Address: _____

Phone Number: _____

Alarm Company: _____

Address: _____

Phone Number: _____

Vending/ATM Machines: _____

Address: _____

Phone Number: _____

Parking Service: _____

Address: _____

Phone Number: _____

Landscaping Service: _____

Address: _____

Phone Number: _____

HVAC Service: _____

Address: _____

Phone Number: _____

Elevator Maint Service: _____

Address: _____

Phone Number: _____

Window Cleaners: _____

Address: _____

Phone Number: _____

Delivery Service: _____

Address: _____

Phone Number: _____

Laundry/Linen Service : _____

Address: _____

Phone Number: _____

Janitorial Service: _____

Address: _____

Phone Number: _____

Uniform Service: _____

Address: _____

Phone Number: _____



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SB 205 Stormwater Discharge Compliance Form

Senate Bill (SB) 205, signed by Gov. Newsom in 2019, requires a person or entity who conducts a business operation that is a “regulated industry” to demonstrate enrollment with the NPDES permit program. By providing specified information on an initial or renewal City business license application, enrollment in the NPDES permit can be confirmed. The goal of the program is to address the health and safety of drinking water sources statewide.

SB 205 does not affect all businesses. Only those businesses with primary Standard Industrial Classification (SIC) codes that are identified by the State Water Board as requiring enrollment in the Industrial General Permit (IGP) are affected. The questions below will guide you and the City in determining if your business requires enrollment in the IGP. **Completion and submission of this form is required with your business license application/renewal.**

1	What is the physical location/address of this business? Complete a separate SB205 Compliance Form for each physical location/address in Emeryville.	
2	What are the primary Standard Industrial Classification (SIC) codes for this business location? Look up your SIC Codes here: https://www.osha.gov/pls/imis/sicsearch.html and search by keyword(s) (for example: metal recycling) OR your insurance broker should also know your SIC code(s).	_____ _____ _____ _____
3	Do any of the Primary SIC Codes from question #2 above match any of the regulated SIC codes listed on the Water Board website below? https://www.waterboards.ca.gov/water_issues/programs/stormwater/sicnum.shtml	<u>Select One</u> Yes No
4	If you selected NO to Question #3, sign the back of the page and return this form with your business license renewal. Nothing more for SB205 is required of the business at this time.	
5	If you selected YES in Question #3, has the business already obtained an Industrial NPDES Permit?	<u>Select One</u> Yes No

6	<p>If you selected YES in Question #5, provide the requested information regarding the existing Industrial NPDES Permit. Sign the back of the page and return this form with your business license application/renewal. You are in compliance with SB205.</p>	WDID# _____ WDID Application # _____ NONA ID# _____ NEC ID# _____
7	<p>If you selected NO in Question #5, you need to enroll under the Stormwater Industrial General Permit (IGP) and provide the City with your permit numbers as described in Question #6 above.</p> <p>Sign and return this SB205 Compliance Form with your business license renewal now. Start the process of obtaining the Industrial General Permit by contacting the State or Regional Water Board at the information listed below. The City will issue you a 3-month provisional business license while you obtain the IGP and report the permit numbers to the City.</p>	

Declaration

I declare under penalty of perjury under the laws of California that the above information is true and correct to the best of my knowledge.

Print Name: _____

Signature: _____

Title: _____

Date: _____

For guidance on how to apply for coverage under the Stormwater Industrial General Permit, contact the State Water Board or local Regional Board.

State Water Board Contact:

Website: www.waterboards.ca.gov/waterboards_map.html

Email: stormwater@waterboards.ca.gov

Phone: 1-866-563-3107

Region 2 San Francisco Bay - Oakland Office Contact:

Website: <https://www.waterboards.ca.gov/sanfranciscobay/>

Email: r2stormwater@waterboards.ca.gov

Phone: 1-510-622-2402