

*******2016 TAX CALCULATION*******
TAXES ARE VALID FROM JANUARY 1, 2016 TO DECEMBER 31, 2016

The amount of the license tax applicable to your business is based upon the annual volume gross receipts generated by your business in the most recently ended fiscal year used by your firm. For those businesses not having completed one year of operation or those who are applying for their first license should make an estimate, to the best of their ability, of the 12 month volume.

“Gross Receipts” includes the total amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act or service for which a charge is made or credit allowed, whether or not done as a part of or in connection with the sale of materials, goods, wares or merchandise. Included in “gross receipts” are all receipts, cash, credits, and property of any kind, without deductions of the cost of property sold, the cost of materials used, labor or service costs, interest paid or payable, losses or other expenses. See Section 5.08.060 for a list of items to exclude from “gross receipts” (exclude gross receipts from sale of alcohol).

GROSS RECEIPTS SCHEDULE		
FROM \$	TO \$	ANNUAL TAX \$
1	15,000	25.00
15,001	50,000	25.00 + 0.150% of amount over 15,000
50,001	75,000	77.50 + 0.125% of amount over 50,000
75,001	100,000	108.75 + 0.100% of amount over 75,000
100,001	500,000	133.75 + 0.05% of amount over 100,000
500,001	1,000,000	333.75 + 0.025% of amount over 500,000
1,000,001	5,000,000	458.75 + 0.02% of amount over 1,000,000
5,000,001	10,000,000	1,258.75 + 0.015% of amount over 5,000,000
10,000,001	and up	2,008.75 + 0.01% of amount over 10,000,000

ANNUAL GROSS RECEIPTS

\$ _____

Circle One: Estimated or Actual

Business License Tax Due *.....\$ _____ (A)
 (BASED ON TABLE TO THE LEFT)

10% Penalty if paid after 1/31/2016 \$ _____

20% Penalty if paid after 2/28/2016 \$ _____

25% Penalty if paid after 3/31/2016 \$ _____

Penalty based on the above.....\$ _____ (B)

CA SB 1186 State Mandated Fee ** \$ 1.00 (C)

Total Amount Due\$ _____
 (A) + (B) + (C)

*Example- License tax on a business with an annual volume of \$150,000.00:

Multiply 0.05% by the excess amount over \$100,000 (\$50,000 x 0.05%), which equals to \$25.00. Then add the \$25.00 to \$133.75, which equals the total of \$158.75.

**On September 19, 2012, Governor Brown signed into law Senate Bill 1186 which adds a state fee of \$1.00 on any applicant for a local business license or renewal. Effective January 1, 2013 this fee will be required from all new business licenses or renewals. The purpose of the fee is to provide a funding source for increased disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with the federal and state disability laws.

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.cahwnet.gov.
- The California Commission on Disability Access at www.cdda.ca.gov.

****Information provided on this form is subject to disclosure under the California Public Records Act (Government Code Section 6250 et seq.) with the possible exception of those items that have asterisks (****). Items that appear with asterisks (****) will generally not be disclosed under the Act without prior notice given within approximately one week of the request being made. In general, residential addresses shall not be disclosed except in those cases where the business location is the same as the residential address.

I stopped doing business in Martinez on _____. Signature _____