

**CITY OF SANTA ANA
BUSINESS TAX OFFICE**

20 CIVIC CENTER PLAZA, FIRST FLOOR (M-15), P.O. BOX 1964, SANTA ANA, CA 92702 (714) 647-5447



**BUSINESS LICENSE TAX APPLICATION
[STEP 1: COMPLETE APPLICATION]**

FILE REFERENCE # _____ **AFFIDAVIT – CONFIDENTIAL (NOTE:** We are unable to process an incomplete application. Please complete this application and submit with your payment.) Post Office boxes **will not** be accepted for either Business or Residential addresses.

Personal Name _____ **In-City Start Date** ____ / ____ / ____

Business Name (dba) _____ **End Date** ____ / ____ / ____ (If Applicable)

Business Location _____ **Phone** () _____ **Fax** () _____

City _____ **State** _____ **Zip** _____ **E-mail** _____

Mailing Address (If Different) _____

City _____ **State** _____ **Zip** _____ **Emergency Phone** () _____

State Sales Tax Permit # (Attach Copy) _____ **Federal Tax I.D. #** _____

Ownership: [] Sole Proprietor Independent Contractor Trust LLC General Partnership LP LLP Corporation

Below Enter Name of **Owner, Ind. Contractor, Trustee, Managing Member** or names of two **General Partners/Ltd. Partner**, or two **Corporate Officers**:

Name _____ **Title** _____ **Social Security No.** _____

Home/or Corporate Address _____ **Phone** () _____

City _____ **State** _____ **Zip** _____ **Drivers License No.** _____

Name _____ **Title** _____ **Social Security No.** _____

Home/or Corporate Address _____ **Phone** () _____

City _____ **State** _____ **Zip** _____ **Drivers License No.** _____

TYPE OF BUSINESS - (Check [] all that apply) - Retail Wholesale Service Industry Marketing Manufacturing Sub-Manufacturing
 Distribution Assembly Sub-Assembly Processing Administrative Office/Facility Headquarters Office/Facility Brokerage Professional Office
 Rental Property-Commercial Rental Property-Residential, (# Units _____) Peddlers/Solicitors (# of Persons _____) Vending Machines, (# Units _____)
 Delivery Vehicle No Fixed Place of Business in the City (# Units _____) Catering/Produce/Ice Cream Trucks Carnival/Circus Entertainment/Amusements
 State Licensed Contractor-CSLCB # _____ Classes _____ Independent Contractor/Misc. 1099 Warehouse/Storage Only
 Banking/Finance Insurance Company/Agent Government Office Daycare or Nursery Nonprofit Organization Exempt Business Holding Company
 Pass-Thru-Entity Real Estate Sales Gratuitous (Part-time occupation/business ≤\$2,340 annually.) Other _____

Will there be Sales of Tobacco Products? YES / NO **or Will there be Distribution or Supplying of Marijuana?** YES / NO

Description of Business Activity _____
 (To prevent a delay in processing your application, a description of business activities and (where applicable) a description of items sold must be entered on the line above.)

In City Business - Occupancy Status Check [<input checked="" type="checkbox"/>] One	Enter the Name of Property Owner, Leaseholder or Property Mgmt. Information Below:
<input type="checkbox"/> Owner-Occupied <input type="checkbox"/> Tenant <input type="checkbox"/> Sub-Tenant	Name _____ Phone () _____
<input type="checkbox"/> Owner-Lessor <input type="checkbox"/> Leaseholder-Lessor	Address _____

I declare under penalty of perjury that this application (including accompanying documents) are, to the best of my knowledge, a true and correct statement of facts.

Signature _____ **Title** _____

Print Name _____ **Date** ____ / ____ / ____

Please remember to complete the business license tax return on the reverse side of this application
 If you pay by check and it is returned, you expressly authorize the electronic debit of our account for the check amount plus a processing fee and any applicable sales tax

Gross Receipts Flat Rate Variable Flat Rate Nonprofit Exempt Other

*** OFFICIAL USE ONLY ***

BTN _____

C of O # _____

HOP # _____

POLICE CLEARANCE YES NO

TOBACCO SALES YES NO

NOTES: _____

REVIEWER: _____ Initial: _____

TAX RETURN WORKSHEET (Gross Receipts Assessment – Sole Proprietorship & General Partnership Businesses):

Business licenses assessed on a gross receipts basis are issued for a fiscal year running from April 1 to March 31 and are payable in advance. The tax is calculated based on a preceding 12 month's report (or computation) of the business' gross receipts. Back taxes are due for the number of prior tax years for which the business failed to register or file – up to 3. The maximum number of tax years which may be assessed are 4 (three prior years, plus the current year). To calculate all business license taxes owing, first report the gross receipts for each tax year or portion of a tax year in which the business operated in Santa Ana, starting with the 2008-09 tax year through the current 2011-12 tax year renewal. Report the gross receipts figures for the business by referencing IRS Tax Schedule Form 1040, schedule C for sole proprietorships; Form 1120 for corporations; Form 1120-S for S corporations; and Form 1065 for partnerships. **Gross Receipts Include:** The total amount of the sale price of all sales; the total amount charged for the performance of any act or service; the total amount of fees, commissions, or other receipts generated by the business, without any deduction whatsoever. **To report the business' gross receipts, follow these instructions:**

1. If the business started before **January 1, 2008**, for each tax year starting with the **April 1, 2008 to March 31, 2009** tax year through to the current **April 1, 2009 to March 31, 2012** renewal tax year, report the gross receipts received during the preceding calendar year.
2. If the business started after **January 1, 2008**, report the first tax year's gross receipts based on the actual gross receipts received beginning April 1st through to the following 31st of March (*initial licensing period*). Compute the next tax year's gross receipts by "annualizing" the initial licensing period's gross receipts. **To annualize initial period gross receipts divide them by the number of months in business in Santa Ana beginning April 1st through March 31st, counting any fraction of a month as a whole month, and multiply that total by twelve (12).** Thereafter, each following years' tax is based on the preceding calendar year's gross receipts (January 1 to December 31).
3. Enter the gross receipts figures in the reporting table below. If the business generates no gross receipts, is dormant, or exists as a holding company or pass thru entity - report (\$0.00). A \$29 registration charge, plus an annual \$117.00 minimum basic tax rate amount will apply.

After you have completed the accompanying application on the front side of this form [STEP 1] and entered the gross receipts for the appropriate tax years below [STEP 2]; sign and return both the completed application/return along with the \$29.00 registration charge by the date indicated on the notification letter [STEP 3]. A billing statement with a thirty-day grace period will be sent within 60 days. For tax deferral and installment payment plans – refer to the notification letter sent.

[STEP 2: COMPLETE REPORT OF GROSS RECEIPTS].		
To File For April 1 To March 31 Fiscal Business License Tax Year	Report Schedule 1 Gross Receipts Below: (Retail Sales/Services/Commercial Property Rental and Administrative Facilities Receipts)	Report Schedule 2 Gross Receipts Below: (Manufacturing/Processing/Wholesale/Gasoline and Motor Fuel Sales/ Telephone Company Services)
2008-2009	2007 \$ _____	2007 \$ _____
2009-2010	2008 \$ _____	2008 \$ _____
2010-2011	2009 \$ _____	2009 \$ _____
2011-2012	2010 \$ _____	2010 \$ _____

[STEP 3: SIGN, DATE, AND MAIL-IN COMPLETED APPLICATION/REPORT FORM + \$29 REGISTRATION CHARGE].			
Signature _____	Date _____		
Print Name _____	Title _____		

CURRENT YEAR GROSS RECEIPTS TAX RATE SCHEDULES ARE INCLUDED FOR YOUR INFORMATION BELOW			
GROSS RECEIPTS TAX RATE SCHEDULES: For each separate place of business licensed, a basic rate of \$117.00, plus:			
SCHEDULE 1: Retail Sales, Receipts from Business or Personal Services, Receipts from Commercial Property Rental, Administrative Facilities - Attributable Receipts	SCHEDULE 2: Manufacturing, Processing Wholesale Business, Sales at Wholesale, Sales of Gasoline and Motor Fuels, and Telephone Company Services		
98¢ per \$ 1,000 to \$ 195,000	59¢ per \$ 1,000 to \$ 195,000		
59¢ per \$ 1,000 to \$ 975,000	49¢ per \$ 1,000 to \$ 585,000		
39¢ per \$ 1,000 to \$ 1,950,000	39¢ per \$ 1,000 to \$ 1,170,000		
29¢ per \$ 1,000 to \$ 1,950,000	29¢ per \$ 1,000 to \$ 1,950,000		
	20¢ per \$ 1,000 to \$ 1,950,000		

Additional fees for a commercial premises Certificate of Occupancy Inspection or residential premises Home-Occupation Permit may be required. Businesses occupying a commercial location within the City are required to obtain a Certificate of Occupancy. Businesses operating from a home-based office within the City are required to obtain a Home Occupation Permit. To initiate the review and/or inspection process, contact the Planning & Building Agency – Development Services Center at (714) 647-5804 or come in person to City Hall Ross Annex, First Floor Public Planning Counter.