CITY OF OXNARD CALIFORNIA

**LICENSE SERVICES**
214 South C St., Oxnard, CA 93030-5790
Phone (805) 385-7817 Fax (805) 385-7836

# BUSINESS TAX CERTIFICATE APPLICATION

**for businesses based outside Oxnard city limits**

Classification: Type of Application: **New Business**

Rate Code: **02: VEHICLE (Gross Receipts option also available, see attached rate schedules for Rate Codes 29 and 31)**

**PLEASE TYPE OR PRINT CLEARLY AND COMPLETE ALL SECTIONS. AN INCOMPLETE APPLICATION WILL NOT BE PROCESSED.**

**Business Tax Certificate applications for businesses based outside Oxnard city limits can be processed by mail or fax**

| | | | | | |
|---|---|---|---|---|---|
| *Business Name (DBA) | | *Starting Date in Oxnard | | Federal Tax ID | CA Employer ID |
| *Corp., Partnership, Trust, LLC or LP Name - if different from above | | *Business Telephone | | State Resale # | |
| *Business Address | *City | *State | *Zip Code | *Type of Ownership (check one): ☐ Sole Proprietorship ☐ LP ☐ Corporation ☐ LLC ☐ Partnership ☐ LLP | |
| *Mailing Address (if different from above) | *City | *State | *Zip Code | | |
| Email Address | | Annual Gross Receipts (Oxnard revenue only) | | **Detailed description of proposed business operation** | |
| | # of Vehicles | | | | |
| | | estimate gross receipts for a 12-month period | | SEE REVERSE FOR IMPORTANT INFORMATION | |

**Provide the following information for each owner, member or officer. Attach additional sheet if necessary. All information below, including personal information, is required for Sole Proprietorships, Trustee and Partnerships. Other business ownership types need only provide Full Legal Name, Title and Home Telephone.**

| | | | | | |
|---|---|---|---|---|---|
| *Full Legal Name | | *Title | | Social Security Number | Home Telephone |
| Home Address | City | State | Zip Code | Date of Birth | Driver License |
| *Full Legal Name | | *Title | | Social Security Number | Home Telephone |
| Home Address | City | State | Zip Code | Date of Birth | Driver License |

**This application is a public record; however, the City will not provide Social Security numbers or confidential financial records in response to requests under the Public Records Act. Note: Items marked with an asterisk (*) are provided to the public on an ongoing basis via the City of Oxnard Open Data website (https://data.oxnard.org).**

**I declare under penalty of perjury that the information and statements contained herein are true and correct to the best of my knowledge and belief. I am aware that providing false information in the application may result in the revocation of the Tax Certificate. Please see reverse for important information.**

Date | Signature of Owner, Member, Trustee or Officer | Title

**Tax/Fee Calculation**

| | |
|---|---|
| Business Tax | |
| Penalty Fee | |
| Amendment Fee | |
| Processing Fee | |
| **Total Tax/Fee Due** | |

The City of Oxnard accepts payment by cash, check, Mastercard or Visa for the payment of the business tax and fees. Please see the attached credit card authorization form for remittance by Mastercard or Visa.

**Transmittal Tracking**

| | | |
|---|---|---|
| To | From | |
| Co./Dept. | Co<br>City of Oxnard | |
| Phone | Phone | |
| Fax | Fax<br>(805) 385-7836 | |
| Email | Date | # Pages |

## FOR LICENSE SERVICES USE ONLY

| | | |
|---|---|---|
| Control # | Tax Cert. # | Notes |
| Issue Date | SIC Code | |
| **Expiration Date** | Issued By | |

# IMPORTANT INFORMATION

## BUSINESS TAX CERTIFICATE

A Business Tax Certificate is required to operate a business within the City of Oxnard. Business Tax Certificates are issued on an annual basis. The Business Tax Certificate will expire on the last day of the month prior to your anniversary month. Businesses that conduct business prior to submitting their application may be subject to a penalty.

The City will send a Renewal Notice, however; it is your responsibility as the business owner to renew before the last day of your anniversary month. Penalties are assessed for delinquent accounts, regardless of whether you receive a Renewal Notice or not. If you do not receive a Renewal Notice prior to the expiration date of the Tax Certificate, please contact Licensing Services immediately.

## PENALTIES

If a person fails to pay a business tax when due, a penalty of 10% or $10 per month of the total tax due, whichever is greater, will be assessed (not to exceed 50%).

## DO I NEED TO COME IN PERSON TO APPLY?

If your business is located outside the city limits of Oxnard, your Business Tax Certificate application can be processed by mail or fax.

## PHYSICAL ADDRESS

Before going to any public agency you should have an exact address for the proposed business. Having an accurate site location is crucial for receiving the correct zoning information and for filing various documents and permits. Private mailbox addresses are for mailing purposes only and cannot be used as a physical business address.

## HOME OCCUPATION AND ZONE CLEARANCE PERMITS

Persons using their home as a business address must also obtain a Home Occupation Permit from Planning. Every business located in a commercial location within the City must also obtain a Zone Clearance Permit from Planning to confirm the building you intend to occupy is suitable for your type of business. The application forms are available at Licensing Services. However; rules & regulations and any questions regarding the Home Occupation Permit and Zone Clearance process should be directed to Planning. The Home Occupation Permit and Zone Clearance are a one-time fee unless you move within the City.

## BUSINESS TAX CERTIFICATE COST

The cost of the Business Tax Certificate is based on the type of business and is calculated either on a flat rate or gross receipts, depending on your type of business. If the business tax is calculated on gross receipts, you will be required to provide a 12- month estimation of gross receipts. Each year thereafter you will be required to remit proof of gross receipts to renew.

## EXEMPTIONS

If you collect retirement benefits, are a non-profit organization, have a valid Public Utilities Commission (PUC) Permit or Motor Carrier Permit (MCP), you may be exempt from the requirement to pay a business tax. Please contact Licensing Services to discuss.

## MORE THAN ONE BUSINESS

You shall obtain a separate Business Tax Certificate for each separate type of business conducted at the same or different locations. You may be eligible for a branch establishment Business Tax Certificate, provided the branch location is not operating as an itinerant merchant. Please contact Licensing Services for further information.

## DANCING & ENTERTAINMENT

Any establishment which conducts or offers dancing and entertainment must obtain a Dance Permit and Business Tax Certificate for entertainment. If your establishment only offers entertainment; you must obtain a separate Business Tax Certificate for entertainment. Any dancing or entertainment with alcohol in a commercial location that has more than 50 persons in attendance requires security personnel.

## VENDORS: SOLICITORS/PEDDLERS

If you solicit or peddle in Oxnard an additional Business Tax Certificate is required. In addition, solicitors/peddlers going door to door in the residential areas of Oxnard are required to obtain a Vendor Permit. Contact Licensing Services for further information.

## TOBACCO RETAILER PERMIT

A Tobacco Retailer Permit is required for any business that sells tobacco, tobacco products or tobacco paraphernalia in the City and maintains a valid State Tobacco Retailer's License issued by the Board of Equalization (BOE).

## SIGNS

Check with Planning BEFORE using or installing any type of permanent or temporary sign including those on walls, windows, banners and captive balloons.

## FORMS OF PAYMENT

We accept Check, Cash, Visa or MasterCard as forms of payment.

## DISABILITY ACCESS 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 www.dgs.ca.gov/dsa/home.aspx, www.rehab.cahwnet.gov, and www.ccda.ca.gov.

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# 2018-19 SCHEDULE OF RATES TAXES

Rate Code **02** Rate Code Description: **VEHICLE**

## EXPIRATION AND PENALTIES

The Business Tax Certificate will expire on the last day of the month prior to your anniversary month. If a person fails to pay a business tax when due, a penalty of 10% or $10 per month of the total tax due, whichever is greater, will be assessed (not to exceed 50%).

*Business tax not official until reviewed by licensing staff

The business tax is calculated based on the number of vehicles.

Businesses located outside of Oxnard may report only the number of vehicles operating in the City of Oxnard at one time.

| | | | |
|---|---|---|---|
| 1. | Number of vehicles _____ | X $ 231.00 | = $ .00 |
| 2. | Add penalty – *see penalty section above* | Line 1 X penalty _____% | + $ . |
| 3. | SB 1186* State-mandated disability access compliance fee | | +$ 4.00 |
| 4. | Add processing fee – *processing fee must be included with payment* | | + $ 25.00 |
| 5. | Total business tax/fee due – *add lines 1, 2, 3 and 4* | | = $ . |

**OR** You may choose to pay the business tax based on a fleet.

| | | | |
|---|---|---|---|
| 1. | Base tax | | = $ 1,205.00 |
| 2. | Add penalty – *see penalty section above* | Line 1 X penalty _____% | + $ . |
| 3. | SB 1186* State-mandated disability access compliance fee | | +$ 4.00 |
| 4. | Add processing fee – *processing fee must be included with payment* | | + $ 25.00 |
| 5. | Total business tax/fee due – *add lines 1, 2, 3 and 4* | | = $ . |

**OR** You may pay the business tax based on the amount of gross receipts. Please see attached.

*All business tax reports are subject to audit (Oxnard City Code section 11-14).*

*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 Division of the State Architect at www.dgs.ca.gov/dsa/home.aspx, the Department of Rehabilitation at www.rehab.cahwnet.gov, and the California Commission on Disability Access at www.ccda.ca.gov.

I declare under penalty of perjury that the information above is true, correct and complete.

Name of Business _____ City Tax Cert. # _____ Control # _____

Signature _____ Date _____ Print Name _____ Title _____ Telephone Number _____

**PLEASE RETURN THIS FORM WITH THE BUSINESS TAX CERTIFICATE APPLICATION AND PAYMENT**

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# 2018-19 SCHEDULE OF RATES TAXES

Rate Code **31** Rate Code Description: **RETAIL & GENERAL BUSINESS**

## EXPIRATION AND PENALTIES

The Business Tax Certificate will expire on the last day of the month prior to your anniversary month. If a person fails to pay a business tax when due, a penalty of 10% or $10 per month of the total tax due, whichever is greater, will be assessed (not to exceed 50%).

**NOTE: Once you elect to base your business tax on gross receipts, you may not revert to a flat tax rate.**

*Business tax not official until reviewed by licensing staff

The business tax is calculated based on a 12-month projection of gross receipts for your business **EXCLUDING** – beer, liquor and wine sales, sales tax, federal excise tax, and state and federal gasoline tax. See reverse for definition of gross receipts; you may be over-reporting.

| Gross Receipts Range | Base Gross Receipts (2) | Marginal Tax Rate (3) | Base Tax (4) |
|---|---|---|---|
| $ 0 - $ 63,000 | $ 0 | N/A | $ 101 |
| $ 63,001 - $ 165,000 | $ 63,001 | 0.00140 | $ 101 |
| $ 165,001 - $ 330,000 | $ 165,001 | 0.00084 | $ 246 |
| $ 330,001 – $ 661,000 | $ 330,001 | 0.00070 | $ 384 |
| $ 661,001 – Over | $ 661,001 | 0.00060 | $ 617 |

❒ **NEW-**Provide 12-month estimate of gross

❒ **RENEW-**Verification of gross must be included

| | | | |
|---|---|---|---|
| 1. | Annual gross receipts*** **MUST REPORT GROSS** | | $ . |
| 2. | Base gross receipts – *column 2 from above table* | - | $ .00 |
| 3. | Marginal gross receipts – *subtract line 2 from line 1* | = | $ . |
| 4. | Marginal tax rate – *column 3 from above table* | X | $ |
| 5. | Marginal tax – *multiply line 3 by line 4* | = | $ . |
| 6. | Base tax – *column 4 from above table* | + | $ . |
| 7. | Total tax – *add lines 5 and 6* | = | $ . |
| 8. | Add penalty – *see penalty section above* Line 7 X penalty _____% | + | $ . |
| 9. | SB 1186* State-mandated disability access compliance fee | + | $ 4.00 |
| 10. | Add processing fee – *processing fee must be included with payment* | + | $ 25.00 |
| 11. | Total business tax/fee due – *add lines 7, 8, 9 and 10* | = | $ . |

***See reverse for instructions on how to calculate your estimated annual gross receipts.

*All business tax reports are subject to audit (Oxnard City Code section 11-14).*

*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 Division of the State Architect at www.dgs.ca.gov/dsa/home.aspx, the Department of Rehabilitation at www.rehab.cahwnet.gov, and the California Commission on Disability Access at www.ccda.ca.gov.

I declare under penalty of perjury that the information above is true, correct and complete.

Name of Business _____ City Tax Cert. # _____ Control # _____

Signature _____ Date _____ Print Name _____ Title _____ Telephone Number _____

**PLEASE RETURN THIS FORM WITH THE BUSINESS TAX CERTIFICATE APPLICATION AND PAYMENT**

## DEFINITION OF GROSS RECEIPTS

The total of amounts actually received or receivable from sales or for the performance of any act or service 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. Included in "gross receipts" shall be all receipts, cash, credits and property of any kind or nature, without any deduction there from on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever. Excluded from gross receipts shall be the following:

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.
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 the contract of sale as is refunded either in cash or by credit.
5. Amounts collected for others where the business is acting as an agent or trustee, to the extent that such amounts are paid to those for whom collected and the agent or trustee has furnished the collector with the names and addresses of such persons and the amounts paid to them.
6. That portion of the receipts of a general contractor which represent payments to subcontractors, provided that such subcontractors that do business in the city are licensed under this chapter and the general contractor furnishes the collector with the names and addresses of the subcontractors and the amounts paid to each contractor.
7. Receipts of refundable deposits other than refundable deposits forfeited and taken into income of the business.
8. As to a real estate agent or broker, the sales price of real estate sold for the account of others except that portion that represents commission or other income to the agent or broker.
9. As to a retail gasoline dealer, a portion of receipts from the sale of motor vehicle fuels equal to the motor vehicle fuel license tax imposed by and previously paid under the provisions of Part 2 of Division 2 of the California Revenue and Taxation Code.
10. As to a retail gasoline dealer, the special motor fuel tax imposed by 26 U.S.C. 4041 if paid by the dealer or collected by the dealer from consumer or purchaser.

**BUSINESSES BASED IN OXNARD:**
You may also deduct gross receipts generated outside the city limits of Oxnard provided a business tax certificate/business license was acquired in the jurisdiction generating the deducted gross receipts, the deducted gross receipts were reported to that jurisdiction and proof of such business tax certificate/business license and reporting are furnished to the collector.

## PROJECTION OF GROSS RECEIPTS/REPORTING REQUIREMENTS

Per City Code section 11-10 (C) If the amount of the business tax to be paid by the applicant is measured by gross receipts, the applicant shall estimate the gross receipts for a period of one full calendar year. Such estimate, if accepted by the collector as reasonable, shall be used to determine the amount of business tax. However, the amount of such business tax is only provisional. (D) At the end of the business tax period, the collector may request the certificant to verify gross receipts or cost of operations. Within 30 days of the request, the certificant shall report to the collector the gross receipts or the cost of operations during the business tax period, and the business tax will be redetermined. If the certificant underpaid the redetermined business tax, the certificant shall immediately pay the amount due. If the certificant overpaid the redetermined business tax, the collector shall refund the overpayment.

### BUSINESSES BASED INSIDE OF OXNARD

***Each renewal period you will be required to submit verification of the gross receipts of your business such as a copy of the income tax return for the business (i.e.: Schedule C, Form 1065, Form 865, Form 1120, Form 1120S-S Corp, Form 8825, Schedule E, profit loss statement, financial statement, or sales tax returns) from the last completed business tax year. The City does not require a copy of your entire tax return. All documents submitted will not be returned.

### BUSINESSES BASED OUTSIDE OF OXNARD

***Each renewal period you will be required to submit verification of the gross receipts of your business (i.e.: financial statement, ledger report, copies of invoices or report of invoices generated in Oxnard) from the last completed business tax year. Be sure to report the revenue generated only in Oxnard. All documents submitted will not be returned.