

## 2023-2024 SCHEDULE OF RATES & TAXES

Rate Code: **29**

Classification Code Description: **WHOLESALE BUSINESS AND/OR CONTRACTOR**

**PROJECT START DATE IN OXNARD (YOUR PORTION OF THE PROJECT):** \_\_\_\_\_

**State Contractors License #:** \_\_\_\_\_ **Class:** \_\_\_\_\_ **Expiration Date** \_\_\_\_\_

Business Tax Certificate Expires – Last Day of Month Prior to Anniversary Month (application Month in Oxnard). Penalties accrue at 10% or \$10 per month, whichever is greater not to exceed 50% of starting date. Penalties are assessed on the first day of each month the business tax is not paid.

The business tax is calculated based on gross receipts from the last completed tax year 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	Minimum Gross Receipts (2)	Tax Rate (3)	Base Tax (4)
\$ 0 - \$ 76,000	\$ 0	N/A	\$ 154
\$ 76,001 - \$ 202,000	\$ 76,001	0.00140	\$ 154
\$ 202,001 - \$ 808,000	\$ 202,001	0.00056	\$ 330
\$ 808,001 - \$ 2,020,000	\$ 808,001	0.00042	\$ 670
\$ 2,020,001 - \$ 4,040,000	\$ 2,020,001	0.00030	\$ 1,178
\$ 4,040,001 - Over	\$ 4,040,001	0.00025	\$ 1,744

☐ This is an estimate (No work in City prior year)

1. Annual Gross Receipts\*\*\* **MUST REPORT GROSS** ☐ Verification included \$ \_\_\_\_\_
2. Deduct **Minimum Gross Receipts** (see above table, Column 2) - \_\_\_\_\_ .00
3. = \_\_\_\_\_
4. Multiply by **Tax Rate** (see above table, Column 3) X \_\_\_\_\_
5. = \_\_\_\_\_
6. Add **Base Tax** (see above table, Column 4) + \_\_\_\_\_
7. Total Tax (Add lines 5 & 6) = \_\_\_\_\_
8. Add Penalty - *if applicable* (Line 7 X Penalty \_\_\_\_\_ %) + \$ \_\_\_\_\_
9. SB 1186\* State-mandated disability access compliance fee + \$ 4.00
10. Add Processing Fee Processing fee must be included w/payment + \$ 12.00
11. To pay your business tax/fee due, add lines 7, 8, 9 and 10. = \$ \_\_\_\_\_

### NOTE:

If the annual gross receipts are \$76,000 or less, **you must report your gross receipts** but no calculation is ~~totalled~~ and the processing fee due is **\$170.00**.

\*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](http://www.dgs.ca.gov/dsa/home.aspx), the Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov), and the California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov).

\*\*\* If your business did not conduct business in Oxnard during your businesses last tax reporting year, please provide a 12-month estimation of gross receipts.

\*\*\*If your business is located in Oxnard, please 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.

\*\*\*If your business is located outside of Oxnard and you conducted business in Oxnard during your businesses last tax reporting year, please 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.

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

Name of Business

Control No. / Business Tax Certificate No.

Signature

Print Name / Title

Date / Phone No.

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

## HELPFUL DEFINITION

**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 be 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 located in the City of Oxnard may also deduct gross receipts generated outside the city limits of Oxnard provided a 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 licenses and reporting are furnished to the collector.