

## CITY OF SAN RAFAEL BUSINESS TAX REGISTRATION INSTRUCTIONS (IN TOWN)

### General Information

- There is a one-time, non-refundable processing fee of \$88.00 for new home occupations or \$118 for new commercial locations. If you relocate your business within city limits, the fee is \$68 (home) or \$98 (commercial). There is a \$10 processing fee for changes of ownership.
- Business tax registrations are typically issued on a calendar basis, January 1 through December 31, though certain tax-exempt businesses may be registered on a July 1 through June 30 basis. If your business started on or after April 1, your tax will generally be prorated by calendar quarter. Please refer to Box 12 instructions below.
- Your business tax rate depends on your type of business. Refer to Tax/Fee Schedule to identify your tax rate.
- Proof of non-profit status (for example, a current IRS letter of determination) is required to be classified tax-exempt.
- If you are filing your business tax registration 45 days after the start of business in San Rafael, a penalty is due at the rate of 10% per 30-day period, not to exceed 60% per year.
- Some businesses (tax-exempt, massage, secondhand sales/pawnbroker, etc.) require additional permits or support documents. If this pertains to your type of business, please call for more information. All retail food-related businesses must provide a copy of their County health permit; please contact the County at (415) 473-6907.
- Many businesses in the downtown business district are subject to an annual Business Improvement District (BID) assessment. If you are not sure whether your business is located within the BID, please call (415) 720-5591 to verify.
- A business tax certificate will not be issued until the application has been approved and all fees and taxes have been paid.
- Allow up to eight weeks for processing. Please note that the application will not be processed unless it is filled out completely.
- Use N/A when a question does not apply to your type of business.

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- Box 1. Indicate whether this is a new application or a change. Indicate the start date or the effective date of the change in Box 7.
- Box 2. Please provide all requested contact information. DBAs should be registered at the Marin County Clerk's office.
- Box 3. Provide proof of non-profit status, if applicable. If the business has employees or is a corporate entity, please provide the federal tax ID number. Businesses involving retail and/or wholesale sales must include a copy of their Seller's Permit reflecting the San Rafael location. If you have a State occupational license (for example, a contractor's license), list the number, type, and expiration date.
- Box 4. Be specific in describing the business, indicating the types of services provided or products sold or manufactured. Please indicate if there are any secondary businesses or uses of the location. If a location is strictly administrative and does not generate gross receipts, please indicate. If possible, please include the NAICS code (see [www.naics.com](http://www.naics.com)).
- Box 5. Check the appropriate form of ownership. If the owner is a legal entity such as a corporation or LLC, indicate the name of the entity and provide proof of registration with California's Secretary of State (for example, the first and last pages of your Articles of Incorporation). Do not list shareholders or corporate officers in Box 5.
- Box 6. Provide personal information of sole proprietor or partners. Information regarding corporate officers is optional.
- Box 7. Indicate the start date or date of change (for example, new owner or new physical address in Box 2).
- Box 8. Enter your estimated gross receipts, assuming you will be in business from January 1 through December 31.
- Box 9. Enter your actual gross receipts from each of the prior 3 years, if applicable.
- Box 10. Enter number of units (for example, employees or vending machines). This box is only for certain types of businesses such as apartments and vending machines. Refer to Tax/Fee Schedule.
- Box 11. Enter the appropriate processing fee: \$88.00 for new home occupation (\$68 for move), \$118 for new commercial location (\$98 for move), or \$10 for change of ownership.
- Box 12. Calculate the business tax for the current year by referring to the enclosed Tax/Fee Schedule for your type of business. Most taxes are prorated by calendar quarter. For example, if your business started between April 1 and June 30, you only owe 75% of your annual tax.
- Box 13. If your application is submitted after the 45-day grace period, calculate the penalty from the 46th day at the rate of 10% of the current tax for each 30-day period of delinquency, not to exceed 60% per year.
- Box 14. Repeat instructions for Box 11 to calculate taxes for each of the prior 3 years, if applicable.
- Box 15. Repeat instructions for Box 12 to calculate penalties for each of the prior 3 years, if applicable.
- Box 16. The State of California requires a \$1.00 payment to fund disability access awareness programs.
- Box 17. For additional amounts due, if so indicated by City staff.
- Box 18. Enter total of Box 11 through Box 17.

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- Box 19. Please respond to section 20A if your business is in a commercial location. Please note that food sales require a separate permit.  
Please respond to section 20B if your business is a home occupation and initial the form where indicated.
- Box 20. Provide the contact information for your property owner. This question is optional for home occupations.
- Box 21. Sign, identify your title (owner, partner, officer, employee, or agent), and date the application.

Return your completed forms, copies of any associated documents, and a check payable to the "City of San Rafael" for the combined total of the processing fee, the business license tax, and any other applicable penalties and fees. For your convenience, the City of San Rafael accepts most major credit cards.

### Any questions?

For questions concerning business licenses, please call the Finance Department at (415) 485-3051.  
For questions concerning life safety, please call the Fire Prevention Division at (415) 485-3308.  
For questions concerning zoning or land use, please call the Planning Division at (415) 485-3085.  
For questions concerning the BID, please call the BID at (415) 720-5591.