

CITY OF SAN RAFAEL BUSINESS LICENSE APPLICATION INSTRUCTIONS (OUT-OF-TOWN)

General Information

- Your business license tax rate depends on your type of business. Refer to the Tax Schedule to identify your tax rate.
- Annual licenses are issued on a calendar year basis, January 1 through December 31. If your business began operating in San Rafael on or after April 1, your tax will be prorated by calendar quarters.
- **Contractors** and **service providers** may apply for a quarterly license (see Box 8 below).
- If you are applying for your business license 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, peddler, 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 Marin County health permit; please contact the County at 415-499-6907.
- A business license will not be issued until a complete application has been submitted and all balances due have been paid.
- Allow up to four weeks for processing of application. Please note that the application will not be processed unless all spaces are completed. Use N/A when a question does not apply to your type of business.

- Box 1. Please provide requested contact information.
- Box 2. Fill in all that apply. If your business has employees or is a corporation or LLC, provide the federal & state tax ID numbers (also known as employer ID numbers).
- Box 3. Check the appropriate type of ownership.
- Box 4. Please indicate whether your business is for profit or non-profit. Proof of non-profit status, typically a current IRS letter of determination, is required.
- Box 5. Provide the full date (month, day, and year) this business began operating in San Rafael, was represented as operating in San Rafael, or will begin operating in San Rafael.
- Box 6. Be specific in describing the business, indicating the type of services provided or goods sold or delivered. If possible, please include the NAICS code (see www.naics.com).
- Box 7. Provide personal information of sole proprietor or partners. Information regarding corporate officers is optional.
- Box 8. Indicate whether you are applying for an annual license or a quarterly license. If you are a **contractor** or **service provider**, you may apply for a quarterly license (see Tax Schedule).
- Box 9. For an annual license, enter your estimated gross receipts, assuming you will be in business from January 1 through December 31. For a quarterly license, enter the estimated gross receipts for the applicable quarter.
- Box 10. For an annual license, list the number of full-time and part-time employees you have working in San Rafael. This step is not required for a quarterly license.
- Box 11. List the number of vending machines you have in San Rafael.
- Box 12. List the number of amusement machines you have in San Rafael.
- Box 13. For an annual license, calculate the business license tax for the entire year by referring to the Tax Schedule for your type of business. If your business started after April 1, your tax will be prorated in the following manner: First, determine the tax for a full year and then prorate by calendar quarters. For example, if your business started in July, you owe 50% of the annual tax. **Contractors** and **service providers** applying for a quarterly license should calculate the business license tax for the applicable quarter by using Schedule A (see Tax Schedule).
- Box 14. If the application is being presented after the 45-day grace period, calculate the penalty from the 46th day at the rate of 10% of the current tax per 30-day period, not to exceed 60% per year.
- Box 15. The State of California requires a \$1.00 payment from every business not exempt from city business tax in order to fund disability access awareness programs.
- Box 16. Enter total of Boxes 13 through 15.
- Box 17. 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 business license tax and any applicable penalties and fees. For your convenience, we accept **Visa** and **MasterCard**.

Any questions?

For questions concerning the business license procedure, please call (415) 485-3053.