

**CITY OF SANTA ANA
BUSINESS TAX OFFICE (M-15)**

20 CIVIC CENTER PLAZA, 1ST FLOOR ROSS ANNEX, P.O. BOX 1964, SANTA ANA, CA 92702 - (714) 647-5447



EMPLOYEE CERTIFICATION

Name of Employee (Print): _____

City of Santa Ana Municipal Code - Sec. 21-5. License required.

There are imposed upon the businesses, trades, professions, callings and occupations specified in this chapter license taxes in the amounts hereinafter prescribed. It shall be unlawful for any person, whether as principal or agent, clerk or employee, either for himself or for any other person, or for body corporate, or as an officer of any corporation to transact and carry on any business, trade, profession, calling or occupation in the city without first having procured a license from the city to do so or without complying with all applicable provisions of this Code. However, California state law (Business and Professions Code §16300) prohibits any municipality from imposing a business license tax on a person whose only activity is that of an employee, as defined by the Internal Revenue Service (IRS) and the Franchise Tax Board (FTB). This means all services performed and income made as an employee receiving a W2 Statement are not subject to business license tax, but any services and income for which a Form 1099 was issued is subject to business license tax.

Employee Declaration

I am employed by _____ since _____
(Name of Employer) **(Date)**

At _____
(Employer's Address)

as an employee as determined by reference to the common law factors reflected in rulings or guidelines used by either the IRS or the FTB and therefore request exemption from paying City of Santa Ana Business License Tax.

I hereby declare under the penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own knowledge.

<i>Employee Signature</i>	<i>Date</i>	<i>Phone #</i>	<i>Email</i>
_____	_____	_____	_____

Employer Certification

I certify that _____ is my employee as determined by reference to the
(Employee Name)
common law factors reflected in rulings or guidelines used by the IRS and/or FTB common law factors reflected in rulings or guidelines used by either the IRS or the FTB.

<i>Employer Signature</i>	<i>Print Name & Title</i>	<i>Date</i>	<i>Phone #</i>	<i>Email</i>
_____	_____	_____	_____	_____

Please return this completed form - completely signed together with your Business License Tax Review form - to:

**City of Santa Ana
Business Tax Office (M-15)
P.O. Box 1964
Santa Ana, CA 92702-1964**