

CITY OF SANTA ANA
BUSINESS TAX OFFICE

20 CIVIC CENTER PLAZA, FIRST FLOOR (M-15), P.O. BOX 1964, SANTA ANA, CA 92702 (714) 647-5447



BUSINESS LICENSE TAX APPLICATION
[STEP 1: COMPLETE APPLICATION]

FILE REFERENCE # _____ AFFIDAVIT – CONFIDENTIAL (NOTE: We are unable to process an incomplete application. Please complete this application and submit with your payment.) Post Office boxes **will not** be accepted for either Business or Residential addresses.

Personal Name _____ In-City Start Date _____

Business Name (dba) _____ End Date _____ (If Applicable)

Business Location _____ Phone _____ Fax _____

City _____ State _____ Zip _____ E-mail _____

Mailing Address (If Different) _____

City _____ State _____ Zip _____ Emergency Phone _____

State Sales Tax Permit # (Attach Copy) _____ Federal Tax I.D. # _____

Ownership: [✓] Sole Proprietor Independent Contractor Trust LLC General Partnership LP LLP Corporation

Below Enter Name of Owner, Ind. Contractor, Trustee, Managing Member or names of two General Partners/Ltd. Partner, or two Corporate Officers:

Name _____ Title _____ Social Security No. _____

Home/or Corporate Address _____ Phone _____

City _____ State _____ Zip _____ Drivers License No. _____

Name _____ Title _____ Social Security No. _____

Home/or Corporate Address _____ Phone _____

City _____ State _____ Zip _____ Drivers License No. _____

TYPE OF BUSINESS (Check [✓] all that apply) Please Provide the Required Standard Industrial Classification Code (SIC) [_____]

- Retail Wholesale Service Industry Marketing Manufacturing Sub-Manufacturing Commercial Cannabis Business Distribution Assembly
- Sub-Assembly Processing Administrative Office/Facility Headquarters Office/Facility Brokerage Professional Office
- Peddlers/Solicitors, (# of Persons _____) Vending Machines, (# Units _____) Delivery Vehicle No Fixed Place of Business in the City (# Units _____)
- Catering/Produce/Ice Cream Trucks Carnival/Circus Entertainment/Amusements Rental Property-Commercial
- State Licensed Contractor-SLC # _____ Class _____ Independent Contractor/Misc. 1099 Warehouse/Storage Only
- Banking/Finance Insurance Company/Agent Government Office Daycare or Nursery Nonprofit Organization Exempt Other
- Rental Property-Residential, (# Units _____) Does your rental property have a permitted Accessory Dwelling Unit (ADU)? YES / NO

Will there be Sales of Tobacco Products? YES / NO

Will there be Distribution or Supplying of Marijuana? YES / NO

Description of Business Activity _____

(To prevent a delay in processing your application, a description of business activities and (where applicable) a description of items sold must be entered on the line above.)

In City Business - Occupancy Status Check [✓] One

- Owner-Occupied Tenant Sub-Tenant
- Owner-Lessor Leaseholder-Lessor

Enter the Name of Property Owner, Leaseholder or Property Mgmt. Information Below:

Name _____ Phone _____
Address _____

I declare under penalty of perjury that this application (including accompanying documents) are, to the best of my knowledge, a true and correct statement of facts.

Signature _____ Title _____

Print Name _____ Date _____

Please remember to complete the business license tax return on the reverse side of this application

If you pay by check and it is returned, you expressly authorize the electronic debit of our account for the check amount plus a processing fee and any applicable sales tax

- Gross Receipts Flat Rate Variable Flat Rate Nonprofit Exempt Other

* OFFICIAL USE ONLY *

BTN _____

C of O # _____

HOP # _____

POLICE CLEARANCE YES NO

TOBACCO SALES YES NO

NOTES: _____

REVIEWER: _____ Initial: _____

TAX RETURN WORKSHEET (Gross Receipts Assessment - Sole Proprietor, Corporation, LLC, LP & GP Businesses):

Business licenses assessed on a gross receipts tax basis are issued for a fiscal year beginning from April 1 to March 31 and are payable in advance. The tax is calculated based on a preceding 12 month's report (or computation) of the business' gross receipts. To calculate the business license tax owing, first report the gross receipts for the 2022 calendar year. Report the gross receipts figures for the business by referencing IRS Tax Schedule Form 1040, schedule C for sole proprietorships; Form 1120 for corporations; Form 1120-S for S corporations; and Form 1065 for partnerships. **Gross Receipts Include:** The total amount of the sale price of all sales; the total amount charged for the performance of any act or service; the total amount of fees, commissions, or other receipts generated by the business, without any deduction whatsoever. **To report the business' gross receipts, follow these instructions:**

1. If the business started before January 1, 2023, report the gross receipts received during the **2022 calendar year (January thru December)**.
2. If the business started after January 1, 2023, report the first tax year's gross receipts based on the actual gross receipts received from the business start date through to March 31, 2023 (*initial licensing period*). Compute the next tax year's gross receipts by "annualizing" the initial licensing period's gross receipts. **To annualize the initial period gross receipts, divide them by the number of months in business in Santa Ana from the business start date through March 31st, counting any fraction of a month as a whole month, and multiply the total by twelve (12)**. Thereafter, each following year's tax is based on the preceding calendar year's gross receipts (January 1 to December 31).
3. Enter the gross receipt figures in the reporting table below. If the business generates no gross receipts or is dormant - report (\$0.00). A **\$19.00** registration/state charge, plus an annual **\$60.00** basic tax rate amount will apply.
4. For qualifying holding companies or pass-thru entities reporting zero (\$0.00) gross receipts, a \$19.00 registration/state charge, plus an annual \$10.00 minimum tax rate amount will apply.

After you have completed the accompanying application on the front side of this form **[STEP 1]** and entered the appropriate gross receipts below **[STEP 2]**; sign and return both the completed application and return along with the \$19.00 registration charge by the date indicated on the notification letter **[STEP 3]**. A billing statement with a thirty-day grace period will be sent within 60 days. For tax deferral and installment payment plans - refer to the notification letter sent.

[STEP 2: COMPLETE REPORT OF GROSS RECEIPTS]		
To File For April 1 To March 31 Fiscal Business License Tax Year	Report Schedule 1 Gross Receipts Below: (Retail Sales/Services, Commercial Property Rental, Professional Office and Administrative Facilities Receipts)	Report Schedule 2 Gross Receipts Below: (Manufacturing/Processing, Wholesale, Gasoline and Motor Fuel Sales, Utility Company Services)
2023-2024	2022 \$ _____	2022 \$ _____

[STEP 3: SIGN, DATE, AND MAIL-IN COMPLETED APPLICATION / REPORT FORM + \$19 REGISTRATION / STATE CHARGE]

Signature _____	Date _____
Print Name _____	Title _____

CURRENT YEAR GROSS RECEIPTS TAX RATE SCHEDULES ARE INCLUDED FOR YOUR INFORMATION BELOW	
GROSS RECEIPTS TAX RATE SCHEDULES: For each separate place of business licensed, a basic rate of \$60.00, plus:	
SCHEDULE 1: Retail Sales, Business or Personal Services, Commercial Property Rental, Administrative Facilities - Attributable Receipts, Professional Offices, Ambulances, Pawnbrokers. \$0.65 per \$1,000.00	SCHEDULE 2: Manufacturing, Processing Wholesale Business, Sales at Wholesale, Sales of Gasoline and Motor Fuels, and Utility Company Services. \$0.50 per \$1,000.00
<i>Maximum annual tax shall not exceed \$100,000 for any single license including Basic Rate Tax</i>	

Additional fees for a commercial premises Certificate of Occupancy Inspection or residential premises Home-Occupation Permit may be required. Businesses occupying a commercial location within the City are required to obtain a Certificate of Occupancy. Businesses operating from a home-based office within the City are required to obtain a Home Occupation Permit. To initiate the review and/or inspection process, contact the Planning & Building Agency at (714) 647-5804 or visit www.santa-ana.org/certificate-of-occupancy-home-occupation-permit/.