

BUSINESS AND PROFESSIONS TAX COMPUTATION INSTRUCTIONS

Line #1: Prior year gross receipts:

Calculate your earnings for tax year 2019 - within the City limits and before deducting taxes and expenses

Enter the result on line 1 – Round to the nearest \$1,000.

If earnings are less than \$1,000 enter \$1,000 on line 1.

If you do not have a full year of 2019 prior year gross receipts, you must estimate 12 months of gross receipts based on the gross receipts received since the business opened.

Line #2: Allowable Exemptions: List the allowable exemptions in spaces below and provide proof of details with renewal forms. Allowable exemptions for your City of South Lake Tahoe Business and Professions Tax are not the same as federal and state income tax expenses or exemptions. All exemptions are subject to verification.

Sales and other taxes: This is any tax required by law to be included in the gross. Exemption is only allowed if documentation is provided.

For example, CDTFA returns for sales tax.

\$ _____

Amounts collected for others as agent: Exemption is allowed only if the agent or trustee furnishes a list of the names, addresses, business license numbers and amounts paid to others.

\$ _____

Amount paid to sub-contractors: This exemption is allowed to State Licensed Contractors only if the general contractor furnishes a list of the subcontractors which include names, addresses, business license numbers and amounts paid.

\$ _____

Total Exemptions: enter this total on Line #2 \$ _____

Line #3: Subtract Line 2 from Line 1.

Line #5: Divide line 3 by 1000, then multiply the result by the rate from line 4. Not to exceed \$19,944.

Line #4, 6 and 8 (preprinted): Please call if you need help determining your Tax Rate (530) 542-6012.

Line #7 and 9: Math

Line #10 and 11: Only for properties with business addresses 1000-1236 Ski Run Blvd & 3668 Lake Tahoe Blvd.

Line #12 and 13: Multi-Family Dwellings (MFD) and Single Room Occupancy (SRO). Call Lydia Zuniga 530-542-7417 with questions.

Line #14: Storm Water Inspection Fee City Code § 7.15. Call Jason Burke 530-542-6038 with questions.

Line #15: Add Lines 9 through 14.

Incomplete applications, failure to pay special assessments (SRBID, MFD, SRO, STORM WATER, ETC), or failure to sign where indicated will delay the issuance of your certificate. No City permit or entitlement of any type shall be issued if business & professions taxes, or any other monies owed the City, remain unpaid.

Pursuit to City Code §3.35.090, commercial landlords/building owners must provide a list of current tenants.

IF YOUR RENEWAL IS RECEIVED AFTER JULY 31, 2020 PENALTIES AND INTEREST APPLY (Postmarks not acceptable):

Pursuant to City Code §3.35.120, gross receipts stated on line 1 are subject to audit and verification by the City of South Lake Tahoe. Records may be requested for a period of up to 3 prior years plus the current year. Records acceptable include a sworn statement from a certified public accountant, a copy of the business tax return, or the actual books and records of the business showing sales, receipts, purchases and other expenditures. For businesses with tax returns which do not match the gross receipts reported, documentation must be kept to show the discrepancy and how the gross receipts for South Lake Tahoe were determined. This is applicable to companies whose business is not conducted solely within the city limits of South Lake Tahoe.

THE FOLLOWING SECTIONS MUST BE COMPLETED FOR VERIFICATION

MARK BOX IF INFORMATION BELOW NEEDS TO BE UPDATED

CHECK ONE: SOLE PROPRIETORSHIP CORPORATION PARTNERSHIP LLC OTHER _____

OWNER / CORPORATION / LLC/ PRIMARY OFFICER INFORMATION: If there are additional owners/officers, please attach a separate list.

(Business & Professions Tax certificates are NON-TRANSFERABLE. If there has been a change in ownership, a new application must be submitted.)

BUSINESS NAME/CORPORATION NAME _____

BUSINESS ADDRESS OR SERVICE OF PROCESS ADDRESS _____

CITY _____ ST _____ ZIP _____

↓↓ **NOT PUBLIC INFORMATION** ↓↓

PRIMARY OWNER/OFFICER NAME _____ TITLE _____

BUSINESS PHONE # _____

SS #, DRIVER LICENSE #, OR OTHER ID (NOT REQUIRED IF AN FEIN IS PROVIDED) _____

EMAIL ADDRESS _____

FEIN: FEDERAL EMPLOYER ID # (IF APPLICABLE) _____ SEIN: STATE EMPLOYER ID # (IF APPLICABLE) _____

CA STATE LICENSE/CERTIFICATION # AND CLASS _____

(CONTRACTORS, MASSAGE THERAPISTS, COSMETOLOGY, HAIR DRESSERS, REALTOR/BROKERS, AND OTHERS REQUIRED TO HAVE A LICENSE/CERT FOR THEIR PROFESSION)

I DECLARE UNDER PENALTY OF PERJURY THE INFORMATION CONTAINED ON THIS RENEWAL APPLICATION IS TRUE AND CORRECT.

SIGNATURE _____ **TITLE** _____ **DATE** _____

MUST BE SIGNED BY RESPONSIBLE BUSINESS OWNER



CITY OF SOUTH LAKE TAHOE BUSINESS AND PROFESSIONS TAX RENEWAL
FISCAL YEAR: July 1, 2020 to June 30, 2021
DUE BY: July 1, 2020

PLEASE REVIEW PRINTED INFORMATION BELOW, LINE OUT INCORRECT DATA AND PRINT CORRECT OR MISSING INFORMATION IN THE SPACE PROVIDED ON THE RIGHT. IF YOUR LOCATION WITHIN THE CITY LIMITS HAS CHANGED, YOU MUST SUBMIT A NEW APPROVED ZONING/BUILDING APPLICATION FORM.

IF NO LONGER IN BUSINESS, PLEASE NOTIFY OUR OFFICE OF THE CLOSURE DATE BY FAX, E-MAIL OR BY NOTING ON THIS FORM.

BUSINESS NAME:
 BUSINESS TYPE:
 BUSINESS ADDRESS OR SERVICE OF PROCESS ADDRESS:
 BUSINESS PHONE:
 BUSINESS EMAIL ADDRESS:
 MAILING ADDRESS:

* 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 following agencies: The Division of the State Architect at www.dgs.ca.gov/dsa/Home.aspx, The Department of Rehabilitation at www.rehab.cahwnet.gov, and The California Commission on Disability Access at www.cdda.ca.gov.

TAX COMPUTATION

BUSINESS ID:

Business and Professions Tax (See reverse side for computation instructions)

1. PRIOR YEAR GROSS RECEIPTS. (ROUND TO NEAREST \$1,000. \$1,000 MINIMUM).....	1. \$	_____
2. ALLOWABLE EXEMPTIONS (INSTRUCTIONS ON BACK. <u>DOCUMENTATION MUST BE PROVIDED</u>).....	2. \$	_____
3. NET TAXABLE GROSS (LINE 1 MINUS LINE 2).....	3. \$	_____
4. TAX RATE IS \$ _____ PER \$1,000 OF TAXABLE GROSS BASED ON BUSINESS CLASSIFICATION		
5. TOTAL TAX (LINE 3 ÷ BY 1000, THEN MULTIPY BY RATE FROM LINE 4) \$19,944.00 MAXIMUM.....	5. \$	_____
6. \$46.00 ADMINISTRATIVE FEE + \$10.00 TECHNOLOGY FEE:.....	6. \$	56.00
7. SUBTOTAL (LINES 5+6).....	7. \$	_____
8. STATE MANDATED DISABILITY ACCESS AND EDUCATION FEE*.....	8. \$	4.00
9. TOTAL TAXES AND FEES \$20,004.00 MAXIMUM (LINES 7+8).....	9. \$	_____

*** SPECIAL FEE SECTION. SEE BACK FOR EXPLANATIONS AND EXAMPLES ***

Ski Run Business Improvement District (SRBID) & Ski Run Frontage Fee Assessment

10. 25% OF TOTAL TAX DUE (TOTAL FROM LINE 7 MULTIPLIED BY 0.25).....	10. \$	_____
11. FRONTAGE FEE BASED ON LINEAR FOOT MEASUREMENT FROM ASSESSORS'S PARCEL MAP.....	11. \$	_____

Multi-Family Dwelling/Single Room Occupancy Ordinance (MFD/SRO)

12. MFD \$88.00 TIMES NUMBER OF UNITS (6 OR MORE UNITS).....	12. \$	_____
13. SRO \$88.00 TIMES NUMBER OF SRO UNITS.....	13. \$	_____

Storm Water Inspection Fee per SLTCC § 7.15

14. \$227.00 FOR COMMERCIAL AND \$285.00 FOR INDUSTRIAL.....	14. \$	_____
15. TOTAL DUE (ADD LINES 9 - 14).....	15. \$	_____

IF YOUR RENEWAL IS RECEIVED AFTER JULY 31, 2020 PENALTIES AND INTEREST APPLY (POSTMARKS NOT ACCEPTABLE):

16. PENALTY: 10% PER MONTH OF BUSINESS AND PROFESSIONS TAX (LINE 7):.....	16. \$	_____
17. INTEREST: 1.5% PER MONTH OF BUSINESS AND PROFESSIONS TAX & PENALTY (LINES 7 + 16):.....	17. \$	_____
18. SKI RUN BID PENALTY: 10% PER MONTH OF SRBID & FRONTAGE FEE (LINES 10 + 11):.....	18. \$	_____
19. MFD OR SRO PENALTY: 10% PER MONTH OF MFD/SRO FEE (LINE 12 OR 13):.....	19. \$	_____
20. MFD OR SRO INTEREST: 1.5% PER MONTH OF MFD/SRO FEE & PENALTY (LINES 12+19 OR 13+19):.....	20. \$	_____
21. STORM WATER PENALTY: 10% PER MONTH OF STORM WATER FEE (LINE 14):.....	21. \$	_____
22. STORM WATER INTEREST: 1.5% PER MONTH OF STORM WATER FEE & PENALTY (LINES 14 + 21):.....	22. \$	_____
23. TOTAL PENALTIES AND INTEREST (ADD LINES 16 - 22).....	23. \$	_____
24. TOTAL DUE PLUS PENALTIES AND INTEREST (LINE 15 PLUS LINE 23).....	24. \$	_____

COMPLETE REVERSE SIDE SECTIONS: BUSINESS & OWNER / PRIMARY OFFICER INFORMATION