



COUNTY OF ALAMEDA

Treasurer – Tax Collector’s Office – Business License Tax Section
 224 W. Winton Avenue, Suite 169 Hayward, CA 94544-1221
 (510) 670-6400
www.acgov.org/business/buslic.htm

PLEASE CHECK ONE	
NEW BUSINESS	<input type="checkbox"/>
CHANGE OF OWNER	<input type="checkbox"/>
ADD'L LOCATION	<input type="checkbox"/>
RESUMPTION OF BUS.	<input type="checkbox"/>
OTHER	<input type="checkbox"/>

BUSINESS LICENSE APPLICATION

Business Name _____	<table border="1"> <thead> <tr> <th colspan="2">OFFICIAL USE ONLY</th> </tr> </thead> <tbody> <tr> <td>BUSINESS LICENSE NO.</td> <td></td> </tr> <tr> <td>EXPIRATION DATE</td> <td></td> </tr> <tr> <td>PENALTIES</td> <td></td> </tr> <tr> <td>LICENSE FEE \$</td> <td></td> </tr> <tr> <td>DATE PAID</td> <td></td> </tr> <tr> <td>CHECK #</td> <td><input type="checkbox"/> CASH</td> </tr> </tbody> </table>	OFFICIAL USE ONLY		BUSINESS LICENSE NO.		EXPIRATION DATE		PENALTIES		LICENSE FEE \$		DATE PAID		CHECK #	<input type="checkbox"/> CASH
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PENALTIES															
LICENSE FEE \$															
DATE PAID															
CHECK #	<input type="checkbox"/> CASH														
Business Location (Not a P.O. Box) _____															
City _____ State _____ Zip _____															
Bus. Phone () _____ Bus. Fax () _____															
Mailing address (if different) _____															
City _____ State _____ Zip _____ Email _____															

Start Date _____	Description of Business _____
Ownership: <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Corporation <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Trust	
State License No. _____	License Type _____ Expiration Date _____
Resale No. _____	Federal ID No. _____ State ID No. _____

CONFIDENTIAL INFORMATION Enter below names of Owners, Partners, or Corporate Officers

Owner Name _____	Title _____	Phone () _____
Home Address _____	Cell Phone () _____	
City _____	State _____	Zip _____
Social Security No. _____	Driver's License No. _____	Expiration Date _____
Owner Name _____	Title _____	Phone () _____
Home Address _____	Cell Phone () _____	
City _____	State _____	Zip _____
Social Security No. _____	Driver's License No. _____	Expiration Date _____

PLEASE FILL IN THE APPROPRIATE BOXES BELOW AND SIGN

If applicable check the appropriate exemption box and provide verification

<input type="checkbox"/> General	<input type="checkbox"/> Non-Profit Corporation, Organization, Association
<input type="checkbox"/> Agricultural	<input type="checkbox"/> Physical Infirmary, Unavoidable Misfortune, Poverty

Business Type	Rate	Calculation	Amount Due
Peddler - Confections/Beverages on foot	\$4.00	Rate X (# of 120 day quarters or partial quarters in operations this year _____) X (# of peddlers _____) = Example: Peddler –Confections/Beverages business will operate 260 days this year with 2 peddlers 260/120 = 2.17 rounds up to 3 quarters \$4.00 X 3 Quarters x 2 Peddlers = \$24.00 license fee	
Peddler - Food from Container on foot	\$8.00		
Peddler - Home manufactured Goods (not food)	\$14.00	Rate X (# of 120 day quarters or partial quarters in operation this year _____) X (# of stands/vehicles _____) = Example: Peddler – Confections/Beverage from vehicle business will operate 160 days this year with 3 vehicles 160/120 = 1.33 rounds up to 2 quarters \$14.00 X 2 quarters X 3 vehicles = \$84.00 license fee	
Peddler- Confections/Beverage from stand/vehicle	\$14.00		
Peddler - Retail food from stand/vehicle	\$17.00		
Peddler - Wholesale food from stand/vehicle	\$67.00	Rate X (# of days in operation this year _____) X (# of peddlers _____) = Example: Peddler Novelties/Flowers business will operate 6.5 months this year with 2 peddlers 6.5 months rounds up to 7 months \$20.00 X 7 months X 2 peddlers = \$280.00 license fee	
Peddler - Medicines	\$20.00		
Peddler - Novelties, Flowers etc.	\$20.00	Rate X (# of months or partial months in operation this year _____) X (# of peddlers _____) = Example: Peddler Novelties/Flowers business will operate 6.5 months this year with 2 peddlers 6.5 months rounds up to 7 months \$20.00 X 7 months X 2 peddlers = \$280.00 license fee	
Peddler - General Merchandise	\$67.00		
Real Estate Broker – Fixed Office	(# of offices _____) X \$40.00 + (# of salespersons employed _____) X \$20.00 =		
Real Estate Broker – No Fixed Office	Did you make 3 or more sales or earn \$20,000 or more in commissions or fees during the past 12 months?	If Yes	\$30.00
		If No	\$ 0.00
Ambulance and Limousine	# of vehicles X \$16.00 =		
Taxi Cab	# of vehicles X \$30.00 =		
Itinerant Vendor	\$34.00 per month for temporary or transient businesses operating no longer than 4 months # of months _____ X \$34.00 =		
All Businesses	Pay the \$20.00 initial application fee		\$20.00
All Businesses	Pay State CASp Fee		\$ 4.00
TOTAL DUE			

I declare under penalty of perjury that to my knowledge all information contained herein is true and correct:

Signature _____ Title _____ Date _____

Submit this business application form together with the payment to the above address. This application form must be signed. Please make your check or money order payable to Alameda County Tax Collector. **DO NOT MAIL CASH.** Business license will be mailed to the business address after the business application form is processed. Allow six (6) weeks to receive your license. It is very important that you notify this office for any change(s) in the information you provided to this application during the entire life of your establishment.

SECTION 3.04.040 BUSINESS

The term "business" shall include all activities engaged in or caused to be engaged in within the unincorporated area of the county with the object of gain, benefit or advantage, whether direct or indirect, to the taxpayer or to another or to others, but does not include the service rendered by an employee to his or her employer or a casual or isolated transaction. Although an activity of a taxpayer may be incidental to another or other of his business activities each such activity shall be considered to be business engaged in within the meaning of this chapter. Except as provided in sections 3.04.490 and 3.04.500, businesses with less than five thousand dollars (\$5,000.00) in gross receipts are not subject to the business license tax.

SECTION 3.04.040 NEWLY ESTABLISHED BUSINESS

"Newly established business" is defined as:

1. A business commencing operation in the unincorporated areas of the county for the first time;
2. An additional location of an existing business, which location commences operation in the unincorporated areas of the county for the first time;
3. A business which resumes operation in the unincorporated areas of the county after having been out of operation in the unincorporated areas of the county during the entire previous tax year; or
4. An existing business in the unincorporated areas of the county which in a single tax year sells eighty (80) percent or more of its ownership to the same person, except that if the sale is:
 - a. One between departments or units of the same business,
 - b. One between a partnership and its partners, and
 - c. One between "affiliated corporations."

SECTION 3.04.100 NEW BUSINESS REGISTRATION

Every person applying for a first license for a newly established business shall pay a registration fee in the amount of twenty dollars (\$20.00) within fifteen (15) days from the date of commencement of business activity. The purpose of this fee is to offset a portion of the administrative costs. This section shall apply only to businesses first established after the beginning of any license year.

SECTION 3.04.105 CONFIRMATION OF ZONING APPROVAL

Prior to issuance of a license, every person required to obtain a license for a new business, or due to change in the location of a business, shall obtain zoning approval pursuant to section 17.54.010 of title 17 of this code, confirming that the business as proposed is consistent with title 17 of this code. The planning director or his authorized representative shall respond in writing within ten (10) business days of receipt of a written request or referral for zoning approval pursuant to this title. If a zoning approval determination cannot be made within this timeframe, the written response shall indicate the reason therefor.

SECTION 3.04.110 AMENDED TAX AND RENEWAL FOR NEW BUSINESS

A. If the business terminates on or before the end of the year in which the business commenced, the taxpayer shall file a statement within thirty (30) days of the cessation and pay a first year tax less twenty dollars (\$20.00) registration fee, based upon the tax base and rate applicable to the business classification for the period that the business was in operation.

B. If the business continues operation after December 31st of the year in which it commenced, the taxpayer shall file a statement and pay by March 1st a business tax less the twenty dollars (\$20.00) registration fee based upon the tax base and rate applicable to the business classification for the period of the preceding year that they business was in operation and shall also file a renewal tax declaration and pay a second year tax by March 1st based upon the tax base and rate applicable to the business classification.

SECTION 3.04.220 COLLECTION OF DELINQUENT TAXES BY SPECIAL ASSESSMENT

With the confirmation of the report by the Board of Supervisors, the delinquent business tax charges contained therein which remain unpaid by the owner of the business/business property shall constitute a special assessment against said business property and shall be collected at such time as is established by the county Auditor-Controller for inclusion in the next property tax assessment.

The Treasurer-Tax Collector shall turn over to the county Auditor-Controller for inclusion in the next property tax assessment the total sum of unpaid delinquent tax charges consisting of delinquent business taxes, penalties, interest at the rate of eighteen (18) percent per annum for the date of recordation to the date of lien, and administrative charge of fifty dollars (\$50.00) and a release of lien filing fee in the amount equal to the amount charged by the Alameda County Recorder's Office.

SECTION 3.04.610 EXAMINATION OF BOOKS, RECORDS, WITNESSES

The Treasurer-Tax Collector or any authorized employee, is authorized to examine the books, papers and records of any person subject to this chapter for the purpose of verifying the accuracy of any return made, or if no return was made, to ascertain the business taxes due. Every license or supposed licensee is directed and required to furnish the Treasurer-Tax Collector, or his duly authorized agent or employee, the means, facilities and opportunity for making such examination and investigations as are authorized. The Treasurer-Tax Collector is authorized to examine any person, under oath, for the purpose of verifying the accuracy of the return made, or if no return was made, to ascertain the business taxes due under the business license tax and for this purpose may compel the production of books, papers and records and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such matters.

PURSUANT TO GOVERNMENT CODE SECTION 4467

On and after January 1, 2013, and until December 31, 2018. Any applicant for a local business license or equivalent instrument or permit, and from any applicant for the renewal of a business license or equivalent instrument or permit shall pay an additional fee of four dollars (\$4.00) for that license, instrument, or permit, which shall be collected by the city, county, or city and county that issued the license, instrument or permit.

NOTICE: 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
The California Commission on Disability Access at www.cdda.ca.gov