



150 City Park Way  
 Brentwood, CA 94513  
 Phone 925-516-5480  
 Fax 925-516-5435  
 E-mail: BTCmessages@brentwoodca.gov

**This application will be considered incomplete without gross receipts, signature & date.**

Please Check One or More:

- NEW APPLICATION
- CHANGE OF OWNER
- CHANGE OF ADDRESS
- CHANGE OF BUSINESS NAME
- HOME OCCUPATION

**BUSINESS TAX CERTIFICATE APPLICATION**

• OFFICIAL USE ONLY •

PLEASE TYPE OR PRINT CLEARLY- ALL ASTERISKED INFORMATION IS REQUIRED.

1. Business Name\* \_\_\_\_\_

2. Business Location\* \_\_\_\_\_  
 (not P.O. Box)\* \_\_\_\_\_

3. Mailing Address \_\_\_\_\_  
 (if different) \_\_\_\_\_

4. Business Phone\* (\_\_\_\_) \_\_\_\_\_ 5. Bus. Fax (\_\_\_\_) \_\_\_\_\_

6. Start Date in Brentwood\* \_\_\_\_\_

7. Business Type:\*  Retail  Wholesale  Service  Manufacturing  Contractor  Other

8. Briefly describe the nature of your business\* \_\_\_\_\_

9. Ownership Type:\*  Corporation  Ltd. Liability Corp.  Partnership  Sole Proprietor  Trust Email\* \_\_\_\_\_

10. State License No. \_\_\_\_\_ 11. License Type \_\_\_\_\_ 12. Expiration Date \_\_\_\_\_

13. Resale Number\* \_\_\_\_\_ 14. Federal Tax I.D. No. \_\_\_\_\_ 15. State Tax I.D. No. \_\_\_\_\_

BUSINESS TAX NO. \_\_\_\_\_

HOZR# \_\_\_\_\_

CUP # \_\_\_\_\_

CE REF NO. \_\_\_\_\_

DATE TO PLANNING \_\_\_\_\_

HOME OCC ZONING REVIEW NEEDED?  Yes  No

\*MUST SUBMIT A COPY OF SELLER'S PERMIT

Enter names of Owners, Partners, or Corporate Officers. Attach additional page if needed. The City will endeavor to keep the information below (items 16 thru 36) confidential, pursuant to Municipal Code 5.04.160 and the Public Records Act, except for Owner Name and Title.

16. Owner Name\* \_\_\_\_\_ 17. Title\* \_\_\_\_\_ 18. Phone\* (\_\_\_\_) \_\_\_\_\_

19. Home Address\* \_\_\_\_\_ 20. Alternate Phone\* (\_\_\_\_) \_\_\_\_\_

21. Social Security No.\* \_\_\_\_\_ 22. Driver's License No.\* \_\_\_\_\_ 23. Email \_\_\_\_\_

In case of emergency, please contact:

24. Name\* \_\_\_\_\_ 25. Title\* \_\_\_\_\_ 26. Phone\* (\_\_\_\_) \_\_\_\_\_

27. Address\* \_\_\_\_\_ 28. Cell Phone (\_\_\_\_) \_\_\_\_\_

PLEASE ENTER YOUR BUSINESS INFORMATION IN THE BOXES TO THE RIGHT

Your Business Tax Certificate fee is based on your Gross Receipts for the prior year. Enter your Gross Receipts in the box to the right. Calculate your tax due from the table below and enter your Tax Due in the next box to the right. For a new business, which has no gross receipt history, the applicant is required to estimate the gross receipts.

Gross Receipts Equal To:	Tax Due Is:
\$000,000 to \$333,333	\$100 (Minimum Tax)
\$333,334 to \$500,000	\$.30 per \$1,000 of Gross Receipts
\$500,001 to \$1,000,000	\$150 + \$.25 per \$1,000 in excess of \$500,000
\$1,000,001 & up	\$275 + \$.15 per \$1,000 in excess of \$1,000,000

29. No. of Employees

30. Gross Receipts\* (Estimate if new business) \$

31. Tax Due\* \$

32. Application Fee\* \$

33. Home Occ. Zoning Review Fee \$50.00 (if applicable) \$

34. State Mandated Fee \$

35. Total Amount Due (Add lines 31 thru 34)\* \$

I declare, under penalty of perjury, that the information in this application is true and correct to the best of my knowledge. I certify that I will operate my business in accordance with all applicable Federal, State and City laws and regulations. I further understand that any false statements made above are grounds for denial or revocation of my business tax certificate. The business tax certificate shall be evidence only of the fact that such business tax has been paid. Neither the payment of the business tax nor the possession of the business tax certificate shall authorize, permit, or allow the doing of any act which the person paying or holding such business tax certificate would not otherwise be entitled to do; nor shall it be construed as permission to conduct or carry on a business at any place within the City where the conducting or carrying on of such business is prohibited or fails to comply with the City's zoning, planning, or building regulations, nor shall it be construed as permission to conduct or carry on a business in such a manner as to create or maintain a nuisance. (Municipal Code section 5.04.020)

36. Signature of Owner or Representative\* \_\_\_\_\_ Date\* \_\_\_\_\_

RETURN SIGNED APPLICATION FORM TO ABOVE ADDRESS AND MAKE CHECK PAYABLE TO "CITY OF BRENTWOOD"

## Frequently Asked Questions:

### Are a business license and a business tax certificate the same thing?

Yes. The terms business license and business tax certificate are interchangeable.

### Do I need a business tax certificate for a home based business?

Yes, a business tax certificate is required. If you're operating (or plan to operate) a business from your home in Brentwood, please print and complete the [Home Occupation Zoning Review Application \(HOZR\)](#). The City encourages zoning review prior to obtaining a Business Tax Certificate. The HOZR Application is submitted to Community Development Department, inside the Permit Center at City Hall. Reference Municipal Code 17.840.

### I have a rental property in Brentwood; do I need to obtain a business tax certificate?

Yes. "Business" means and includes professions, trades, vocations, rentals, leases, enterprises, establishments, and occupations. The [Business Tax Certificate Application – Rental](#) will need to be completed and submitted. The "Gross Receipts" (application line #27) is the amount of rent the landlord anticipates collecting in the upcoming year. The "Business Address" (application line #2) is the address of the rental property. Municipal Code section 5.04.040.

### Will I need a fictitious business name?

If any name is used other than your personal proper name, you must register the business name with the County Clerk Recorder to get a Fictitious Business Name Statement. Residential landlords will use their first and last name as the name of the business, if they do not have a fictitious name. For more information on fictitious business name, contact the Contra Costa County Clerk's office at 925-335-7900.

### What are Gross Receipts? (Line #27 of the business tax certificate application)

Gross receipts are the total amount received from all sources relating to business conducted within City of Brentwood. For businesses with headquarters located outside the City of Brentwood, total gross receipts shall be deemed to be related to business conducted within city limits, unless an apportionment of gross receipts is requested by the business pursuant to Municipal Code section 5.04.040 F.

### How do I calculate the business tax?

Please visit the City's Tax Calculator at: [www.brentwoodca.gov/blcalc](http://www.brentwoodca.gov/blcalc)

### What is the State Mandated Fee? (Line #30 of the business tax certificate application)

Effective January 1, 2013, the State began requiring a fee on local business tax certificate applications to fund CASp (certified access specialist) program. Unless extended by the State, the collection of this fee will end on December 31, 2023. As of January 1, 2018, this fee is required to be \$4. In addition, the State requires that the following information be provided to business tax certificate applicants:

*"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](http://www.dgs.ca.gov/dsa)

The Department of Rehabilitation at [www.dor.ca.gov](http://www.dor.ca.gov)

The California Commission of Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov)

Remit payment, along with your Business Tax Certificate Application to:

**City of Brentwood**

**150 City Park Way**

**Brentwood, CA 94513**

Phone Number: **925-516-5480**

Fax Number: **925-516-5435**

Email: [BTCmessages@brentwoodca.gov](mailto:BTCmessages@brentwoodca.gov)

City of Brentwood Web Site: [www.brentwoodca.gov](http://www.brentwoodca.gov)

Business Tax Web Site: [www.brentwoodca.gov/blweb](http://www.brentwoodca.gov/blweb)

Hours of Operation: 8:00 a.m. to 5:00 p.m. Monday through Friday