

**CITY OF PETALUMA
NEW BUSINESS TAX INFORMATION**

To obtain a Business Tax Certificate complete the business tax application with your specific business information. If the business is located in Petaluma, you also will need a Zoning Clearance or Home Occupation Use Permit from the Community Development Department. In addition, some businesses such as solicitors, mobile vendors and taxicabs, will need clearance from the Police Department.

Here is the information to help you to complete the City of Petaluma business tax application.

BUSINESS INFORMATION

Please complete this section as accurately as possible. Note that your business location is your actual physical business location address as required by the Petaluma Municipal Code. **P.O. Boxes and mail box locations** are suitable for a mailing address but are **not** acceptable as a business location.

BUSINESS DESCRIPTION

A brief description of your business activity is needed to classify your business correctly.

OWNERSHIP INFORMATION

Please indicate your entity type: Sole proprietorship, Partnership, Corporation or Limited Liability Company. Furnish the name and address of at least one of the owner(s) or corporate officer(s).

OTHER REQUIRED INFORMATION

Every business **must** supply a federal tax ID. This can be your social security number **if** you are the sole owner or husband and wife partnership, have no partners or employees and you are not incorporated. Otherwise, you will need to obtain a tax ID number from the Internal Revenue Service.

If you are a wholesale or retail business, you need a sales tax permit/resale number. You can obtain this from the State Board of Equalization.

If you are a contractor, you contractor's license number and classification are required. The Contractors State License Board can supply this for you.

EVERY NEW BUSINESS MUST MEET THE CITY'S ZONING REQUIREMENTS TO ENSURE THAT THE BUSINESS ACTIVITY IS ALLOWED AT THE PROPOSED LOCATION. Contact the City's Community Development Department for a zoning compliance code review. The charge for the review is \$25.00. A business license certificate will not be issued until the Community Development Department determines that your business is a permitted use for the location. The Community Development Department (707-778-4301) is located in the West Wing of City Hall.

IF YOU ARE WORKING FROM YOUR HOME AND YOUR HOME IS LOCATED IN THE CITY LIMITS OF PETALUMA, YOU MUST OBTAIN A HOME OCCUPATION PERMIT FROM THE COMMUNITY DEVELOPMENT DEPARTMENT BEFORE YOUR BUSINESS LICENSE CERTIFICATE CAN BE ISSUED. The Home Occupation Permit Fee is \$97.00. The Community Development Department (707-778-4301) is located in the West Wing of City Hall.

Some types of businesses, such as going door to door or selling from public property require permits from other departments. If you are engaged in these types of business, please ask for further information.

Failure to provide the information needed will result in a delay in processing your application. If you have questions, please ask someone at the front desk. Once you have completed the form, have someone review it and discuss fees with you.

Attached is a fee schedule and a listing of other agencies you may need to contact in order to complete your business tax application.

PLEASE NOTE THAT MOST BUSINESS TAX RECEIPTS EXPIRE 12/31 OF EACH YEAR.

NEW BUSINESS TAX INFORMATION FEE SCHEDULE:

AS A NEW BUSINESS, YOU HAVE 30 DAYS TO TAKE CARE OF YOUR BUSINESS TAXES BEFORE YOU ARE CHARGED PENALTY FEES.

<u>Description</u>	<u>Price</u>	<u>Duration</u>
Retailers, Wholesaler, Administrative Headquarters, Miscellaneous businesses, Contractors, Service Businesses, Rental of Property, Amusement, Professionals	\$45	Ends with the calendar year
Transient Sales / Solicitors/ Peddlers/ Mobile businesses	\$65	for 120 days only
Production / Film Making	\$250	Per day
Seasonal Sales	\$125	Per each sale event
Special Events	\$225	Per day
Transportation of persons & goods	\$50	Per vehicle

ALL NEW BUSINESSES MUST MEET THE CITY'S ZONING REQUIREMENTS. PLEASE CONTACT THE COMMUNITY DEVELOPMENT DEPARTMENT (707-778-4301) LOCATED IN THE WEST WING OF CITY HALL.

RENEWAL TAX CALCULATION:

The business tax is calculated on the business' gross receipts generated within the City of Petaluma for the *previous year*. The following are the current rates for different types of business:

<u>Group 1</u>	
Retailers, Wholesaler, Administrative Headquarters, Miscellaneous businesses	0.016% of total Gross Receipts (\$0.16 per \$1,000) OR \$45.00 whichever is highest
<u>Group 2</u>	
Contractors, Service Businesses, Rental of Property, Amusement	0.032% of total Gross Receipts (\$0.32 per \$1,000) OR \$45.00 whichever is highest
<u>Group 3</u>	
Professionals	0.048% of total Gross Receipts (\$0.48 per \$1,000) OR \$45.00 whichever is highest

Those businesses located **outside** of Petaluma should only use the gross receipts earned within the city limits of Petaluma to calculate their tax due.

CITY OF PETALUMA

AGENCIES AND REGULATORY AGENCIES YOU MAY NEED TO CONTACT

This is not meant to be a complete listing of all licensing or regulatory agencies. There may be other agencies you need to contact.

<p>Fictitious Name Filing Anyone who does not use their surname as part of their business name must register with this office.</p>	<p>SONOMA COUNTY CLERK'S OFFICE 2300 County Center Drive Rm B-177 Santa Rosa, CA 95403</p>	<p>(707) 565-3800 http://www.sonoma-county.org/Clerk/</p>
<p>Sales Tax/ Resale Permit Issues resale permits and collects sales tax.</p>	<p>STATE BOARD OF EQUALIZATION 50 D St Rm 230 Santa Rosa, CA 95404</p>	<p>(707) 576-2100 http://www.boe.ca.gov/</p>
<p>Federal Tax Identification Number Federal income tax and withholding tax information. Issues Federal Tax Identification Numbers. Withholding charts for employers.</p>	<p>INTERNAL REVENUE SERVICE (IRS) 777 Sonoma Ave Santa Rosa, CA 95404</p>	<p>(800) 829-4933 http://www.irs.gov/</p>
<p>State Tax Identification Number Businesses with employees must register with this office for information on employer payroll taxes.</p>	<p>EMPLOYMENT DEVELOPMENT DEPT EMPLOYMENT TAX OFFICE 50 D St Rm 415 Santa Rosa, CA 95404</p>	<p>(800) 745-3886 www.edd.ca.gov</p>
<p>Permits for food facilities, food retailers, public swimming pools and organized camps in all of Sonoma County</p>	<p>SONOMA COUNTY ENVIRONMENTAL HEALTH DEPT FOOD & RECREATION SECTION 475 Aviation Blvd. #220 Santa Rosa, CA 95403</p>	<p>(707) 565-6565 http://www.co.sonoma.ca.us/health/eh/index.htm</p>
<p>Liquor Licensing Regulation Issues licenses to businesses retailing, wholesaling or serving alcohol in the State of California.</p>	<p>ALCOHOLIC BEVERAGE CONTROL BOARD (ABC) 50 D St, Room 130 Santa Rosa, CA 95404</p>	<p>(707) 576-2165 http://www.abc.ca.gov/</p>
<p>To file articles of incorporation or to register a limited partnership.</p>	<p>CALIFORNIA SECRETARY OF STATE 111 Capitol Mall Rm 312 Sacramento, CA 95814</p>	<p>(916) 657-5448 http://www.sos.ca.gov/</p>
<p>Licenses for in-home day care for all of Sonoma County</p>	<p>COMMUNITY CARE DEPT OF SOCIAL SERVICES 101 Golf Course Dr #A-230 Rohnert Park, CA 94928</p>	<p>(707) 588-5026</p>
<p>Contractor License Regulates and licenses trade and building contractors.</p>	<p>STATE BOARD OF CONTRACTORS PO Box 26000 Sacramento, CA 95826</p>	<p>(800) 321-2752 http://www.cslb.ca.gov/</p>
<p>The reference desk Business Specialists can put you in touch with information on a vast array of business topics.</p>	<p>SONOMA COUNTY LIBRARY REFERENCE DESK Third & E Streets Santa Rosa, CA 95404</p>	<p>(707) 545-0831 http://www.sonomalibrary.org/biz</p>
<p>BBB is an unbiased organization that offers complaint and dispute resolution support for consumers and businesses.</p>	<p>BETTER BUSINESS BUREAU (BBB)</p>	<p>(510) 238-1000 http://www.oakland.bbb.org/</p>