

Business Tax - Schedule A for Retail Sales, Service Business and Misc.

Annual Gross Sales			Business Tax
Under	-	\$15,000	\$15
\$15,001	-	\$30,000	\$30
\$30,001	-	\$60,000	\$40
\$60,001	-	\$100,000	\$50
\$100,001	-	\$140,000	\$60
\$140,001	-	\$200,000	\$70
\$200,001	-	\$250,000	\$85
\$250,001	-	\$325,000	\$100
\$325,001	-	\$500,000	\$150
\$500,001	-	\$1,000,000	\$200
\$1,000,001	-	and up	\$250



Our Business License year is January 1 through December 31.

Business Tax - Schedule B for Manufacturing, Wholesale Sales and Public Utilities.

For every person manufacturing and selling any goods, wares or merchandise at wholesale or for every public utility which makes an annual payment of the following:

Number of Employees			Business Tax
1	-	2	\$30
3	-	5	\$50
6	-	10	\$80
11	-	43	\$80 plus \$5/employee over 10
44	-	and over	\$250



Business Tax - Schedule C for Rentals.

For every person engaged in the business of renting or letting any apartment house containing three or more units; boardinghouse, dormitory, hotel, lodging house, motel or rooming house containing three or more rental units; convalescent hospital, nursing or rest caring for three or more physically or mentally afflicted persons; or any renting or letting accommodations for dwelling, sleeping or lodging and not otherwise specifically provided.

Number of Rental Units			Business Tax
3	-	6	\$15
7	-	12	\$30
Over	-	12	\$30 plus \$1.25/room over twelve

Business Tax - **Schedule D** for Professions, Brokers or Commission Agent, etc.

Profession is defined as every individual or person conducting, managing, carrying on or engaging in any profession or occupation, such as Accountant, Attorney, Auctioneer, Chiropractor, Chiropractor, Collection Agency, Credit Reporting Bureau, Dentist, Engineer, Optometrist, Pharmacist, Psychiatrist, Physician, Real Estate Broker, Surgeon, Tax Consultant, Veterinarian, Laboratories, etc. The license tax for professional businesses shall be one hundred dollars (\$100) per calendar year.

Fee prorated as the calendar year progresses.

Application Submitted			Business Tax
January	-	March	\$100
April	-	June	\$75
July	-	September	\$50
October	-	December	\$25

Business Tax - **Schedule E** for Contractors.

For every person engaged in business as a contractor, the business tax shall be one hundred dollars (\$100) per year or fifty dollars (\$50) semiannually per general contractor, and fifty dollars (\$50) per year or twenty-five (\$25) semiannually per subcontractor. A general contractor is any contractor who holds a Class A or B Contractor's license with the California Contractor State License Board. A subcontractor is any contractor who holds only a Class C or D Contractor's License with the Contractor State License Board. Fee prorated as the calendar year progresses.

Application Submitted			Business Tax	
			Class: A or B	Class: C or D
January	-	March	\$100	\$50
April	-	June	\$75	\$37.50
July	-	September	\$50	\$25
October	-	December	\$25	\$15

