

**CITY OF CORONA**  
**BUSINESS LICENSE TAX COMPUTATION**

<b>1. Business Name:</b> _____		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;">Tax from Schedule A B C or Flat Rate <small>Please circle applicable letter</small></td> </tr> <tr> <td style="height: 20px;"> </td> </tr> </table>	Tax from Schedule A B C or Flat Rate <small>Please circle applicable letter</small>				
Tax from Schedule A B C or Flat Rate <small>Please circle applicable letter</small>							
<b>2. Current Year Estimated Gross Receipts Amount</b>	2a. \$ <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>	2b. <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>					
3. Late Penalty - 25% per month up to 100% - If applicable	(Multiply line 2b by applicable %)	3. <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>					
4. State Mandated Disability Access and Education Revolving Fund (SB-1186) * <small>If amount in box 2b is greater than \$0, add \$1 in box 4.</small>		4. <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>					
<b>5. TOTAL DUE CITY - Please Pay This Amount</b>	(Add boxes 2b, 3 and 4)	5. <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>					

I DECLARE UNDER PENALTY OF THE LAWS OF THE STATE OF CALIFORNIA THAT THE INFORMATION PROVIDED HEREIN IS TRUE AND CORRECT AND, IF APPLICABLE, ESTIMATES PROVIDED ARE ACCURATE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

6. \_\_\_\_\_  
SIGNATURE DATE

7. \_\_\_\_\_  
PRINT NAME PHONE # TITLE

**IMPORTANT: NEW STATE MANDATE FEE EFFECTIVE JANUARY 1, 2013, PLEASE READ**

\* On September 19, 2012, Governor Brown signed into law SB-1186 which adds a state fee of \$1 on any applicant for a local business license or similar instrument or permit, or renewal thereof. The purpose is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with federal and state disability laws, as specified. 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](http://www.dgs.ca.gov/dsa/Home.aspx)
- The Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov)
- The California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov)

**5.02.240 TAXES -- MEASUREMENT OF GROSS RECEIPTS**

- A. Whenever a person is engaged in or operating a business subject to a tax measured by his gross receipts, only those gross receipts which are directly attributable to the business operated and engaged in within the city shall be included within the measure of the tax. When, by reason of the provisions of the Constitution of the United States or the State Constitution, the measure of tax based on said gross receipts cannot be enforced without there being an apportionment thereof according to the amount of business conducted by said person within the city or in the state, as the case may be, the collector may make such rules and regulations for the apportionment of said gross receipts and fixing the tax thereon as are necessary or desirable to overcome the constitutional objections. Said rules and regulations shall avoid taxation of significant extraterritorial values and provide a measure of taxation fairly apportioned to the quantum of business actually done in the city.
- B. In establishing said rules and regulations, the collector shall consider the following principles enunciated by the California Supreme Court:
1. Unapportioned gross receipts may not be taxed if said receipts are derived from wholesale sale of goods delivered from a point within the city to retail sellers outside the city.
  2. Any business which involves the manufacturing and selling, or handling and selling, or assembly and selling, or storage, handling and selling, or processing and selling, may be taxed upon the unapportioned total gross receipts from the sale of such manufactured, assembled, handled, stored and handled, and processed goods, wherever the sales are made as to those goods wholly manufactured, handled, stored and handled, assembled or processed in the city.
  3. Unapportioned gross receipts may not be taxed if said receipts are derived from wholesale sale of products manufactured outside of the city and shipped into the city to persons for delivery pursuant to orders for such goods as placed in the city.
  4. Unapportioned gross receipts may not be taxed if said receipts are derived from the retail or wholesale outlet outside the city to customers within the city after orders for said goods had been solicited in the city, but the consummation of the sales transactions had been made outside the city.
  5. Unapportioned gross receipts may not be taxed if said receipts are derived from the wholesale sale of goods manufactured outside of the city and delivered to dealers or retail sellers outside of the city pursuant to orders for such as placed in the city.

**5.02.270(A) TAXES - EXEMPTIONS - MINIMUM GROSS RECEIPTS**

Upon renewal if gross receipts in Corona are under \$5,001 and you claim no tax due, you will be required to provide one of the following IRS tax forms as verification of the gross receipts reported:

- IRS 1040 - Schedule C - Profit or Loss from Business
- IRS 1065 - US Return of Partnership Income
- IRS 1120 - US Corporation Income Tax Return