



CITY OF CORONA

Business License Tax Renewal Instructions

Explanations of the items to be completed or corrected on the renewal form are listed below. Any further explanations may be obtained by calling the City of Corona Business License Tax Division at 951/736-2275.

- SECTION A & C Complete or correct these statements directly on the renewal form. When making inquiries or giving notice, please refer to your Business License Tax Certificate number.
- SECTION B Business Close Date: If you closed your business in Corona prior to the expiration date, enter the closing date, complete and return form.
- SECTION D Business License Computation: **Businesses paying taxes by gross receipts**, please complete statements 1 to 10 in this section. Calculate your tax based on the information supplied below and from the tax schedules on the other side of this sheet.

Businesses paying Flat Rate Taxes, go to line 6, enter the Flat Rate Tax from the Renewal Message Box and complete through line 10.

Late Penalty: Enter any penalty due if the current year's business license tax is delinquent. It becomes delinquent on the sixteenth day of each month after the tax payment due date. This penalty is calculated at 25% per month up to 100%.

Total due City: Please pay this amount, make checks payable to "CITY OF CORONA". Sign, date, and enter title of person signing the renewal.

NO CURRENT CERTIFICATE MAY BE ISSUED IF ANY PRIOR BUSINESS LICENSE TAX OR PENALTY REMAINS DUE

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 and shipped into the city to persons for delivery pursuant to orders for such goods as placed in 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.