

CITY OF CORONA
BUSINESS LICENSE TAX COMPUTATION

1. **Business Name:** _____
2. **Tax from Schedules below** _____
3. Late Penalty - 25% per month up to 100% - If applicable (Multiply line 2 by applicable %) _____
4. State Mandated Disability Access and Education Revolving Fund (SB-1186) *
If amount in box 2 is greater than \$0, add \$1 in box 4. _____
5. **TOTAL DUE CITY - Please Pay This Amount** (Add boxes 2, 3, and 4) _____

Tax from Schedule Below

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

TITLE

PHONE #

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
- The Department of Rehabilitation at www.rehab.cahwnet.gov
- The California Commission on Disability Access at www.cdda.ca.gov

Schedule of Flat Rates

<p>Auctioneers \$ 82.50 Per Day</p> <p>Carnival/Circus \$ 110.00 Per Day</p> <p>Contractors - Inside \$ 110.00 12 months \$ 68.75 6 months</p> <p>Cosmetologists and Barbers \$ 55.00 Annually</p> <p>Finance Company \$ 137.50 Annually</p> <p>Handbill Distributors \$ 110.00 Annually</p> <p>Hospitals \$ 55.00 plus \$1.10 per bed</p> <p>Junk Dealers/Collectors and/or Automobile Wrecking \$ 220.00 1st Year</p>	<p>Loan Association \$ 220.00 Annually</p> <p>Peddlers \$ 110.00 Annually</p> <p>Real Estate Broker \$ 55.00 Annually</p> <p>Real Estate Salesperson \$ 22.00 Annually</p> <p>Solicitors \$ 55.00 Annually</p> <p>Telling of Fortunes \$ 100.00 Annually</p> <p>Vehicular Deliveries \$ 27.00 Per Vehicle</p> <p style="text-align: right;">\$ 110.00 Each year thereafter</p>
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Professional \$110.00 Annually

Every person required by the state or federal law to be licensed to perform his profession, if not otherwise provided for in this chapter

Accountants, CPA	Attorneys	Dentists	Fumigators	Locksmiths	Nurses
Alarm Installers	Dental Hygienists	Doctors	Insurance Brokers	Morticians	

OR

Gross Receipts Schedule

Outside businesses with no fixed place of business and who engage in business within the City may elect to pay a license under Classification A, as provided in 5.02.310 measured by gross receipts from the business done within the City up to but not exceeding, the stated flat rate for inside City businesses as indicated in 5.02.320A through 5.02.320P.

ANNUAL GROSS RECEIPTS	TAX	ANNUAL GROSS RECEIPTS	TAX
\$ 5,001 TO \$ 30,000 =	\$ 55.00	\$ 150,001 TO \$ 175,000 =	\$ 143.00
\$ 30,001 TO \$ 40,000 =	\$ 65.00	\$ 175,001 TO \$ 200,000 =	\$ 154.00
\$ 40,001 TO \$ 50,000 =	\$ 77.00	\$ 200,001 TO \$ 250,000 =	\$ 165.00
\$ 50,001 TO \$ 60,000 =	\$ 88.00	\$ 250,001 TO \$ 300,000 =	\$ 176.00
\$ 60,001 TO \$ 80,000 =	\$ 99.00	\$ 300,001 TO \$ 350,000 =	\$ 187.00
\$ 80,001 TO \$ 100,000 =	\$ 110.00	\$ 350,001 TO \$ 400,000 =	\$ 198.00
\$ 100,001 TO \$ 125,000 =	\$ 121.00	\$ 400,001 TO \$ 450,000 =	\$ 209.00
\$ 125,001 TO \$ 150,000 =	\$ 132.00	\$ 450,001 TO \$ 500,000 =	\$ 220.00

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