



Remit To: City of Ceres • c/o Avenu Insights & Analytics • 373 East Shaw Ave Box 367 • Fresno, CA 93710  
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• Website: [www.avenuinsights.com](http://www.avenuinsights.com) • Online Filing: <https://Ceres.BizLicenseOnline.com>

\*NOTIFICATION: AREAS SHADED IN GRAY SHALL BE CONSIDERED PUBLIC INFORMATION PER THE CALIFORNIA PUBLIC RECORDS ACT AND CA.BUS. & PROF. CODE § 16000.1. If Applicant's business mailing address is a residential address, that address will be subject to public disclosure unless Applicant provides a different address (e.g. PO Box) where the Applicant consents to receive service of process.  
CALIFORNIA PUBLIC RECORDS ACT INFO: <https://www.boe.ca.gov/info/publicrecords.htm>.  
CALIFORNIA AB 2184: [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=201720180AB2184](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201720180AB2184)

Business Name: \_\_\_\_\_ Location Name: \_\_\_\_\_  
Doing Business As: \_\_\_\_\_ Location Address: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
 Check here if the Physical Location on file is a RESIDENTIAL address

**Renewal Business Category (select one):**

- Retail (Internal code 1.00)
- Contractors (Internal code 2.00)
- Professions & Services (Internal code 3.00)
- Wholesalers & Manufacturers (Internal code 4.00)
- Residential Hobby (Internal code 5.00)
- Other – See fee schedule on page 3 before using this form. Not all categories are based on gross receipts and could require a different form for renewing.

Avenu Account #: \_\_\_\_\_

**Reporting Gross Receipts for Quarter Ending (select one):**

- March 31, \_\_\_\_\_ (Delinquent on or after May 6<sup>th</sup>)
- June 30, \_\_\_\_\_ (Delinquent on or after August 5<sup>th</sup>)
- September 30, \_\_\_\_\_ (Delinquent on or after November 5<sup>th</sup>)
- December 31, \_\_\_\_\_ (Delinquent on or after February 5<sup>th</sup>)

**Section 1 – Calculate the License Fee Due**

**Step 1:** Enter the gross receipts amount for quarter ending date selected above.  
**Must report, even if gross receipts are zero.** (1) \$ \_\_\_\_\_

**Step 2:** Less Adjustments:  
(Detailed on pages 2-3 of form). (2) \$ \_\_\_\_\_

**Step 3:** Total Gross Receipts (Total of Step 1 minus Step 2): (3) \$ \_\_\_\_\_

**Step 4:** Calculate license fee due.  
Multiply the amount on Step 3 x tax rate provided in the fee schedule on page 2.  
Minimum tax = See fee schedule on page 3.  
Maximum tax = See fee schedule on page 3. (4) \$ \_\_\_\_\_

**Step 5:** Add Penalty if paid on or after delinquent date provided above:  
10% per delinquent month. Max 30% (5) \$ \_\_\_\_\_

**Step 6:** Add \$35.00 Annual Registration Fee (if applicable):  
Due annually. Applies to renewals when reporting gross receipts for quarter ending March 31<sup>st</sup> (6) \$ \_\_\_\_\_

**Step 7:** Add \$4.00 CA Senate Fee SB-1186 (if applicable):  
Due annually. Applies to renewals when reporting gross receipts for quarter ending March 31<sup>st</sup>. (7) \$ \_\_\_\_\_

**Step 8: Total Amount Due (Sum amounts from Steps 4, 5, 6 and 7):** (8) \$ \_\_\_\_\_

Make check payable to: Tax Trust Account

**Section 2 – Sworn Statement**

I acknowledge that the City of Ceres' issuance of a Business License and payment of Business License Tax does not entitle me/authorized representative to conduct any business in the City that is in violation of any applicable laws. I further acknowledge that the City of Ceres' issuance of a Business License does not waive the City of Ceres' right in any way to enforce compliance with applicable laws against me/authorized representative. I hereby certify, under penalty of perjury, that the information in this application is true, correct, and complete to the best of my knowledge and belief. I agree to comply with all applicable laws and ordinances regulating the operation of this business.

Signature \_\_\_\_\_ Printed Name \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Phone \_\_\_\_\_

**Returned Check Disclaimer:** Effective July 1, 2010, each returned item received by Avenu Insights & Analytics due to insufficient funds will be electronically represented to the presenters' bank no more than two times in an effort to obtain payment. Avenu Insights & Analytics is not responsible for any additional bank fees that will accrue due to the submission of the returned item. Please see the full returned check policy at [www.avenuinsights.com](http://www.avenuinsights.com).

**Instructions for Step 2 Adjustments in Section 1 Above**

You may deduct any of the following which are included in the gross receipts reported on Step 1.

- A. Cash discounts
- B. Value allowed on trade-ins
- C. Sales tax
- D. Value allowed on returned merchandise
- E. Trustees' collections for others
- F. Real Estate – As to a real estate agent or broker, the sales price of real estate sold for the account of others except that portion which represents commission or the income to the agent or broker.
- G. Amount of gross sales subject to license taxes and paid to the other cities.
- H. GENERAL CONTRACTORS – General contractors may deduct payments made only to licensed architects, engineers, and sub-contractors. Payments to sub-contractors are deductible only if such sub-contractors hold a valid City of Ceres Contractors Business License. Do not include any amount paid to businesses which are not specifically licensed as architects, engineers or contractors. For these deductions, attach a separate list showing sub-contractors business license numbers, name, address and amount paid.

Explanation of Deductions Under Step 2 (if additional space is required, please continue on back of form and/or submit separate sheet of paper):

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## Fee Schedule/Categories for Declaration of Gross Receipts Renewal Form

See master Fee Schedule for all other business categories.

### MILL TAX CALCULATIONS

#### Examples of How to Calculate Your Mill Tax:

- Quarterly gross receipts = \$20,000  
 $\$20,000 \times 0.001 = \$20$  – You pay the minimum tax of \$30.
- Quarterly gross receipts = \$40,000  
 $\$40,000 \times 0.001 = \$40.00$  – You pay the calculated tax of \$40.

Quarterly gross receipts = \$0 – You do not pay a license fee, but you must return a signed declaration form reporting zero for gross receipts. Renewals – Must still pay the \$35 renewal fee + annual annual \$4 CA Senate Fee even with reporting \$0 gross receipts.

Internal Number	Internal Code	Classification/Business Description	Calculation Instructions/Additional Information
1	00	RENEWAL – Retail Merchants	<p>Mill Tax Calculation:                      Quarterly gross receipts x 0.001                      (Minimum Tax = \$30)                      Required to file/pay on a quarterly basis.</p> <p><u>Additional fees required when reporting gross receipts from quarter ending March 31st:</u>                      Add \$35 renewal fee.                      Add annual annual \$4 CA Senate fee.</p>
2	00	RENEWAL – Contractors	<p>Mill Tax Calculation:                      Quarterly gross receipts x 0.001                      (Minimum Tax = \$30)                      Required to file/pay on a quarterly basis.</p> <p><u>Additional fees required when reporting gross receipts from quarter ending March 31st:</u>                      Add \$35 renewal fee.                      Add annual annual \$4 CA Senate fee.</p>
3	00	RENEWAL – Professions & Services	<p>Mill Tax Calculation:                      Quarterly gross receipts x 0.002                      (Minimum Tax = \$30)                      Required to file/pay on a quarterly basis.</p> <p><u>Additional fees required when reporting gross receipts from quarter ending March 31st:</u>                      Add \$35 renewal fee.                      Add annual annual \$4 CA Senate fee.</p>
4	00	RENEWAL – Wholesalers & Manufacturers	<p>Mill Tax Calculation:                      Quarterly gross receipts x 0.00015                      (Minimum Tax = \$30; Maximum Tax = \$2,500 per license year)                      Required to file/pay on a quarterly basis.</p> <p><u>Additional fees required when reporting gross receipts from quarter ending March 31st:</u>                      Add \$35 renewal fee.                      Add annual annual \$4 CA Senate fee.</p>
5	00	RENEWAL – Residential Hobby	<p>Gross receipts are less than \$2,000/fiscal year = \$30 per license year                      Required to report on a quarterly basis.</p> <p><u>Additional fees required when reporting gross receipts from quarter ending March 31st:</u>                      Add \$35 renewal fee.                      Add annual annual \$4 CA Senate fee.</p>

## NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS:

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:

DEPARTMENT OF  
GENERAL SERVICES  
Division of the State Architect,  
CASp Program  
[www.dgs.ca.gov/dsa](http://www.dgs.ca.gov/dsa)  
[www.dgs.ca.gov/casp](http://www.dgs.ca.gov/casp)

DEPARTMENT OF  
REHABILITATION  
Disability Access Services  
[www.dor.ca.gov](http://www.dor.ca.gov)  
[www.rehab.cahwnet.gov/  
disabilityaccessinfo](http://www.rehab.cahwnet.gov/disabilityaccessinfo)

DEPARTMENT OF GENERAL  
SERVICES California Commission  
on Disability Access  
[www.cdda.ca.gov](http://www.cdda.ca.gov)  
[www.cdda.ca.gov/resources-  
menu/](http://www.cdda.ca.gov/resources-menu/)

### CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51-55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit [www.apps2.dgs.ca.gov/DSA/casp/casp\\_certified\\_list.aspx](http://www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx).

### GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs to assist businesses with access compliance and access expenditures are available:

Disabled Access Credit for Eligible Small Businesses

**FEDERAL TAX CREDIT**—Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at [www.irs.gov](http://www.irs.gov).

**STATE TAX CREDIT**—Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at [www.ftb.ca.gov](http://www.ftb.ca.gov).

Architectural and Transportation Barrier Removal Deduction

**FEDERAL TAX DEDUCTION**—Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at [www.irs.gov](http://www.irs.gov).

California Capital Access Financing Program

**STATE FINANCE OPTION**—The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at [www.treasurer.ca.gov/cpca/calcap/](http://www.treasurer.ca.gov/cpca/calcap/).

### FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

**AMERICANS WITH DISABILITIES ACT OF 1990 (ADA)**—The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities, and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at [www.ada.gov](http://www.ada.gov).

**CALIFORNIA BUILDING CODE (CBC)**—The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at [www.bsc.ca.gov](http://www.bsc.ca.gov).