



Remit To: City of Ceres • c/o MuniServices, LLC • 438 East Shaw Ave Box 367 • Fresno, CA 93710
Toll Free Phone: (866) 240-3665 • Fax: (855) 219-4338 • Email: bizlicensesupport@muniservices.com

Business Name: _____ Location Name: _____
Doing Business As: _____ Location Address: _____
Mailing 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.

MuniServices Account #: _____

Reporting Gross Receipts for Quarter Ending (select one):

- March 31, _____ (Delinquent on or after May 6th)
June 30, _____ (Delinquent on or after August 5th)
September 30, _____ (Delinquent on or after November 5th)
December 31, _____ (Delinquent on or after February 5th)

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 31st (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 31st. (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 MuniServices, LLC due to insufficient funds will be electronically represented to the presenters' bank no more than two times in an effort to obtain payment. MuniServices, LLC 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.revds.com/taxpayer/return-check-disclaimer.

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:

- A. _____
- B. _____
- C. _____
- D. _____
- E. _____
- F. _____
- G. _____
- H. _____

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>