



City of Ceres, CA (9916)
Declaration of Gross Receipts

Online Filing Available at: <https://Ceres.BizLicenseOnline.com>

Avenu Account #: _____

Remit To: City of Ceres • c/o Avenu Insights & Analytics • 373 East Shaw Ave Box 367 • Fresno, CA 93710

Toll Free Phone: (866) 240-3665 • Fax: (855) 219-4338 • Email: muniblsupport@avenuinsights.com

• Website: 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.ca.gov/faces/billNavClient.xhtml?bill_id=201720180AB2184

Business Name: _____ *Provide alternate mailing address if needed per Location Name: _____

Doing Business As: _____ notification above: 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.

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 – NPDES Permit Program* – If you are enrolled in the NPDES permit program, provide any of the following, as issued by the State Water Resource Control Board.

- A. Waste Discharge ID No.: _____
- B. Waste Discharge Application No.: _____
- C. Notice of Nonapplicability No. (NONA): _____
- D. No Exposure Certification No. (NEC): _____

Section 2 – Calculate the License Fee Due

Step A: Provide the SIC* code # assigned to your business activity (required): _____ SIC codes can be found at www.naics.com/search

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 3 – 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 _____

Instructions for Step 2 Adjustments in Section 2 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):

On September 19, 2012, Governor Brown signed Senate Bill 1186 (SB 1186) into law. SB 1186 is intended to increase disability access, encourage compliance with construction-related accessibility requirements, develop education resources for businesses, and facilitate compliance with Federal and State disability laws. From January 1, 2013, and until December 31, 2017, cities and counties were required to collect a State mandated fee of \$1.00 from “any applicant for a local business license or equivalent instrument or permit, and from any applicant for the renewal of a business license or equivalent instrument or permit.” Assembly Bill 1379 was passed on October 11, 2017 which extends the assessment of the fee indefinitely and also the State mandated fee from \$1.00 to \$4.00 from January 1, 2018 until December 31, 2023. The City is required by law to inform you of the following: 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: <https://www.dgs.ca.gov/DSA>; The Department of Rehabilitation at: <https://www.dor.ca.gov/>; The California Commission on Disability Access at: <https://www.dgs.ca.gov/CCDA>

***California SB205:** On October 2, 2019, Governor Newsom signed Senate Bill 205 (SB205) into law. SB205 intends for businesses to demonstrate enrollment with the National Pollutant Discharge Elimination System (NPDES) permit program. You may obtain information about your legal obligations and how to comply with environmental laws at the following agencies: California Water Board: https://www.waterboards.ca.gov/water_issues/programs/npdes/; United States Environmental Protection Agency: <https://www.epa.gov/npdes>. SIC codes can be found at: <https://www.naics.com/search/>.

Returned Check Disclaimer: Please see the full returned check policy at www.avenuinsights.com.

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
www.dgs.ca.gov/casp

DEPARTMENT OF
REHABILITATION
Disability Access Services
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
[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.

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.

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.

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.

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/cpcf/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.

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.

WHAT IS A SIC CODE & HOW IS IT USED*

The Standard Industrial Classification SIC is a system for classifying industries by the type of activity in which they are primarily engaged with a four-digit code. It is used by government agencies, as well as some in other countries, e.g., by the United Kingdom's Companies House.

The Standard Industrial Classification (SIC) was originally developed in the 1930's to classify establishments by industry. The purpose of this task was to promote the comparability of establishment data to describe the US Economy.

In the United States the SIC code is being supplanted by the six-digit North American Industry Classification System (NAICS code), which was released in 1997; however certain government departments and agencies, such as the U.S. Securities and Exchange Commission (SEC), and Occupational Safety and Health Administration (OSHA) still use the SIC Codes.

For more information about the Standard Industrial Classification (SIC) and the North American Industry Classification System (NAICS code), please visit <https://www.naics.com/>.

To search for the SIC code that best describes your business activity type, you may access <https://www.naics.com/search/>.

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)*

DO I NEED AN NPDES PERMIT?

Do you discharge pollutants from a point source to a water source of the United States? If so, you need an NPDES permit.

As authorized by the [Clean Water Act \(CWA\)](#), the NPDES Permit Program controls water pollution by regulating point sources that discharge pollutants into waters of the United States. Point sources are discrete conveyances such as pipes or man-made ditches. Examples of pollutants include, but are not limited to, rock, sand, dirt, and agricultural, industrial, and municipal waste discharged into waters of the United States. See [section 122.2 of 40 Code of Federal Regulations \(C.F.R.\)](#) for the actual definitions of point source, pollutant, and water of the United States.

The NPDES Program is a federal program which has been delegated to the State of California for implementation through the State Water Resources Control Board (State Water Board) and the nine Regional Water Quality Control Boards (Regional Water Boards), collectively Water Boards. In California, NPDES permits are also referred to as waste discharge requirements (WDRs) that regulate discharges to waters of the United States.

Since its introduction in 1972, the NPDES Program has been responsible for significant improvements to our nation's and state's water quality.

You may obtain additional information about your legal obligations and how to comply with environmental laws at California Water Board: https://www.waterboards.ca.gov/water_issues/programs/npdes/; United States Environmental Protection Agency: <https://www.epa.gov/npdes>.

NPDES PERMIT NUMBER

The **Waste Discharge ID Number (WDID)** is the stormwater permit number issued for a facility by the State Water Resource Control Board.

The **Waste Discharge Application Number** is the application number issued for a facility by the State Water Resource Control Board.

A **Notice of Non-Applicability (NONA)** constitutes notification that the facility operator identified is not required to comply with the Industrial Activities No. 97-03-DWQ Storm Water General Permit (General Permit).

The **No Exposure Certification Number** constitutes notice that the entity identified does not require permit authorization for its stormwater discharges associated with industrial activity in the State identified in Section B under EPA's Stormwater Multi Sector General Permit due to the existence of a condition of no exposure.