City of Livermore (9907)
Business License Tax Renewal
Manufacturing and Processing Businesses

License Year: __________

Business Name: ______________________________

DBA: ______________________________

Online filing available at:
https:/Livermore.BizlicenseOnline.com
Toll Free Phone Support: (866) 240-3665
Email Support: LivermoreSupport@avenuinsights.com

________ **Check here if your business has CLOSED, WAS SOLD OR IS NO LONGER OPERATING in the Livermore city limits.** Please note that if your business reopens, if you open a new business or if your business resumes operation within the City of Livermore in the future, you must contact our office for direction.

Effective Date: _____/_____/_____

Comments: ____

Sign and date the bottom of this form before returning to our office.

Avenu Acct# ____________

****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.

Mailing Location:
____
____

***Provide alternate mailing address if needed per notification above:**
____
____

Physical Location:
____
____

☐ **Check here if the Physical Location on file is a RESIDENTIAL address**

Gross Receipts Calculation Instructions for MANUFACTURING *(Internal code 900.00)*

Use the below table to calculate the amount of tax due for line 6. Use gross expenses (payroll, rent, utilities, office supplies) instead of gross receipts if the following applies: (1) The manufacturing process does not result in a finished product, or (2) The finished product consists principally of raw materials or component parts manufactured by the licensee at a location outside of Livermore.

Gross receipts or expenses $0.00 - $5,000 = $10.00 tax amount
Gross receipts or expenses $5,000.01 - $50,000 = $40.00 tax amount
Gross receipts or expenses $50,000.01 or more = Multiply gross receipts or expenses by 0.0008

Calculation of Business License Tax:

1. Enter previous year's gross receipts or expenses. — 1. $__________________
2. Subtract out-of-state gross receipts or expenses. — 2. $__________________
3. Subtract line 2 from line 1 for total California gross receipts or expenses. — 3. $__________________
4. Enter cost of raw material & partially assembled product prior to entering manufacturing process. — 4. $__________________
5. Subtract line 4 from line 3 to determine taxable gross receipts or expenses. — 5. $__________________
6. Calculate license tax.
   Use Gross Receipts/Expenses Calculation Instructions above to determine fee. — 6. $__________________
7. Calculate penalties (If paid late). — 7. $__________________
   2024 extended deadline dates and calculations:
   Renewal paid May 1st - May 31st = Calculate 25% of license tax
   Renewal paid June 1st – June 30th = Calculate 35% of license tax
   Renewal paid July 1st or after = Calculate 50% of license tax
8. CA Assembly Bill #1379: — 8. $______________4.00
9. **Total Tax Due (Sum lines 6 through 8 above.)** — **9. $**__________________

Make checks payable to Tax Trust Account.

Remit payment to:
City of Livermore ● c/o Avenu Insights & Analytics ● 373 East Shaw Avenue Box 367 ● Fresno, CA 93710

CERTIFICATE AND ACKNOWLEDGEMENT

I declare that I have examined this return and to the best of my knowledge believe it is true, correct, and complete. I understand that I am responsible for notifying the City of all changes in business ownership and location. I understand that a City business license is required pursuant to chapter 3.08 of the City of Livermore Municipal Code, BUT THAT A BUSINESS LICENSE IS NOT REGULATORY IN NATURE AND IS NOT AN APPROVAL OR ENDORSEMENT OF COMPLIANCE WITH OTHER CITY ORDINANCES OR LAWS. I understand that, prior to submitting this application, I am strongly advised to verify Zoning compliance for my proposed business through the City's Planning Department.
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Signed: ______________________ **Title:** ____________________ **Phone:** ____________________

Print Name: ______________________________________ **Email:** ____________________________

CALIFORNIA SENATE FEE: On October 11, 2017, Governor Brown signed into law AB-1379 which adds a state fee of $4 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 and construction-related accessibility requirements and to develop educational resources for business in order to facilitate compliance with federal and state disability laws, as specified. This is in effect on or after January 1, 2018 until December 31, 2023. Assembly Bill 2164 removed the sunset date for both the $4.00 DAERF fee and 90% retention of fees, enabling local governments to collect the $4.00.

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.

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*
DEPARTMENT OF GENERAL SERVICES California Commission on Disability Access: www.ccda.ca.gov, *www.ccda.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*.

GENDER DISCRIMINATION NOTIFICATION - AB 1607 California Civil Code § 51.6 prohibits businesses from engaging in gender-based discrimination. A full notice of the business's legal obligations is available in English and other languages at https://www.dca.ca.gov/publications/ or by request from our office.

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/cpcfa/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*.