CITY OF LIVERMORE

City of Livermore, CA (9907)
Business License Application

Remit To: City of Livermore • c/o Neumo • 373 East Shaw Ave Box 367 • Fresno, CA 93710
Toll Free Phone: (866) 240-3665 • Taxpayer Support Portal: http://supportportal.neumo.com/tax
Online filing: https://Livermore.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.

TYPE OF APPLICATION

This application is for:

- ☐ New Business Application
- ☐ Special Event Temporary License
- ☐ Renewal License Year: 20________
- ☐ Change of Ownership or location

Date Business Began/Beginning in Livermore: ____/_____/____
Date(s) of Event ____/_____/____ through ____/_____/____

BUSINESS INFORMATION

Legal Business Name: ____ **Federal ID No.:** ______________________

DBA (Doing Business As): ____ **No. of Employees in the City:** ____________

Have you filed a Fictitious Business Name Statement? ☐ **Yes** ☐ **No** **Are you a veteran?** ☐ **Yes** ☐ **No**

Business Phone: ______________________ **Alternate Phone:** ______________________ **Fax:** _____________________

Business Email: __________________________________ **Business Website:** ___________________________________

Business Mailing Address: ____
Address or PO Box - See guidelines at top of application in gray *(City)* *(State)* *(Zip)*

Business Physical Location: ____
(Street – No PO Box Allowed) *(City)* *(State)* *(Zip)*

________ Initial here if the business physical location address provided above IS NOT a residential address.
________ Initial here if the business physical location site address provided above IS A RESIDENTIAL ADDRESS.

Please describe your business activity in detail: ____

Ownership Type:
☐ Sole Proprietorship ☐ General Partnership ☐ Corporation ☐ LLP
☐ LLC Single Member ☐ LLC Multi Member ☐ Trust/Other ☐ Non-Profit/Charitable Organization
☐ Government Agency ☐ Professional Association

State License No. **(Contractor, Real Estate, etc.):** ______________ **Type:** ______________ Expiration: ______________________

Does your business activity include the sale of items subject to sales tax? ☐ Yes ☐ No **SIC Code #** _______________
SIC code lookup located at: https://www.naics.com/everthing-sic/

State Sales Tax No.: ___________________________ **State ID No.:** ___________________________

BUSINESS OWNER OR PRINCIPAL INFORMATION
Use separate sheet of paper with additional owners' information if necessary.

Owner Name: ____ **Title:** __________________________

Owner Home Address: ____
(Street – No PO Box Allowed) *(City)* *(State)* *(Zip)*

Owner Cell Phone: _____________________ **Owner Phone:** _____________________ **Email:** __________________

Pursuant to CA. Bus. & Prof. Code § 16000.1, provide AT LEAST ONE of the following forms of ID (required):

SSN: _____________ **Valid CA DL issued by DMV #:** ________________ **Valid CA ID # issued by DMV:** _______________

Taxpayer ID # issued by the IRS: _______________ **Other Identification #:** ______________ **Issued by:** ________________

TO BE COMPLETED BY AUTHORIZED CITY STAFF ONLY:

☐ **Business License NOT Approved** **Posted to Neumo GSC?** ☐ **Yes** ☐ **No**
☐ **Business License Issued/Printed by City Staff**
☐ **Business License Approved for Issuance by Neumo**

Payment Method: ☐ **Check** ☐ **Cash** ☐ **Credit Card** ***(If payment is collected, submit payment and/or receipt.)***
Form/Pymt Rec'd By/Date: ______________________________________
Notes for Neumo:____

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Online filing available at:
https://Livermore.Bizlicenseonline.com

CALCULATE LICENSE AMOUNT DUE

EXEMPT CATEGORIES: Check here □ if exempt from the business license tax schedule.
Complete grid with schedule/category description "Exempt" below and skip to Sworn Statement at the bottom of this application. CASp Fee not required. Proof of exemption is required for new applications. Please provide the applicable IRS certification.

1. Is this a Home Business within the City of Livermore? □ Yes □ No

2. Do you have a commercial business physically located within the city limits of Livermore? □ Yes □ No

3. Will or does your business sell tobacco products? □ Yes □ No

4. Will or does your business sell firearms or firearm related merchandise? □ Yes □ No

SchCode # *(See tax fee schedule.)*	**Business Schedule/Category Description** *(See tax fee schedule.)*	**Gross Receipts-Annual** *(For categories based on gross receipts. New business applications require sales estimate for first year of business.)*	**Unit Count** *(If applicable for business category – Examples: # of days, # of rides, # of vehicles)*	**Flat Tax Amount** *(For categories calculated at a flat rate)*	**Business Tax Due**
		$		$	$
		$		$	$
				Subtotal:	
				2026 Penalty Effective Dates (if applicable for renewal applications): Renewal paid March 1st through March 31st = Calculate 25% of Subtotal. Renewal paid April 1st through April 30th = Calculate 35% of Subtotal Renewal paid May 1st or after = Calculate 50% of Subtotal	
				Registration Fee – Add $32.45: New applications only. Not required on renewal applications.	
				CA State CASp Fee: Required for all business categories except EXEMPT. Exempt businesses do not pay the CASp fee.	**$ 4.00**
				Total Amount Due:	$

Instructions for Calculating Business License Tax –

- **New businesses** taxed based on gross receipts must include their annual estimated gross receipts information in the field indicated above.
- **Gross Receipts – report gross receipts earned from your sales or service performed within the City of Livermore. Gross receipts are total monies collected before paying expenses.**
- Businesses taxed based on gross receipts **renewing** their business license **must include** their prior year gross receipt information in the field indicated above.

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.

____________________________ ____________________________ ________________
Signature of Business Owner/Authorized Representative *Printed Name* *Date*

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Toll Free Phone: (866) 240-3665 ● Support Portal: http://supportportal.neumo.com/tax

SchCode # and Business Schedule/Category Description	Calculation Instructions New applicants – Estimate gross receipts from business start date through 12/31 of start year (remaining year). All new applicants must pay the $32.45 registration fee + $4.00 CASp fee in addition to the business license tax. Renewals – Report gross receipts from previous calendar year. Renewal applicants must pay the $4.00 CASp fee in addition to the business license tax. Renewals are due January 1st annually and become delinquent if paid on or after March 1st.
Code 120.00 - Grocer Code 130.00 - Motor Vehicle Sales	Gross receipts $0.00 - $5,000 = $10.00 tax amount Gross receipts $5,000.01 - $80,000 = $40.00 tax amount Gross receipts $80,000.01 or more = Multiply gross receipts by 0.0005 Minimum $10.00 tax amount due.
Code 600.00 - Contractor – Located Inside City Limits Code 600.01 - Contractor – Located Outside City Limits Code 900.00 - Manufacturing Code 500.00 - Recreation & Entertainment Code 100.00 - Retail Annual License *Note: Retail businesses selling tobacco products must also purchase a separate Tobacco Retail License (TRL) on or before November 30th of each year.* Code 100.01 - Retail Seasonal Temporary License Code 200.00 – Wholesale – Deliveries are Inside Livermore* Code 200.01 – Wholesale –Deliveries are Outside Livermore but within the State of California. ***See rate clarification in next column.** Code 800.00 - Utilities Code 1100.00 - Warehouse & Storage (Facility)	Gross receipts $0.00 - $5,000 = $10.00 tax amount Gross receipts $5,000.01 - $50,000 = $40.00 tax amount Gross receipts $50,000.01 or more = Multiply gross receipts by 0.0008* Minimum $10.00 tax amount due. ***Rate for code 200.01 Wholesale – Deliveries are Outside Livermore but within the State of California is 0.0004 instead of 0.0008.**
Code 700.00 – Rental Property (commercial or residential)	Gross receipts $0.00 - $5,000 = $10.00 tax amount Gross receipts $5,000.01 - $33,333 = $40.00 tax amount Gross receipts $33,333.01 or more = Multiply gross receipts by 0.0012 Minimum $10.00 tax amount due.
Code 1500.00 – Miscellaneous – Not Otherwise Categorized Code 300.00 – Professional Code 5000.00 – Massage Establishment *Note: Massage establishment businesses require confirmation of a current massage establishment permit issued by the City Police Department before a license can be issued.*	Gross receipts $0.00 - $5,000 = $10.00 tax amount Gross receipts $5,000.01 - $25,000 = $40.00 tax amount Gross receipts $25,000.01 or more = Multiply gross receipts by 0.0016 Minimum $10.00 tax amount due.

SchCode # and Business Schedule/Category Description	Calculation Instructions New applicants – Estimate gross receipts from business start date through 12/31 of start year (remaining year). All new applicants must pay the $32.45 registration fee + $4.00 CASp fee in addition to the business license tax. Renewals – Report gross receipts from previous calendar year. Renewal applicants must pay the $4.00 CASp fee in addition to the business license tax.
Code 6000.00 - Tobacco Retail License **Must be purchased in addition to the RETAIL ANNUAL LICENSE. This is a separate license from the retail business license and must be renewed annually. Tobacco Retail Licenses are due on or before November 30th annually.**	$969.00 fee There is a one-time registration fee of $36.00 for new TRL applicants.
Code 150.00 - Fast Food Establishments Code 160.00 - Money Lending Businesses	Gross receipts $0.00 - $4,165 = $10.00 tax amount Gross receipts $4,165.01 - $16,666 = $40.00 tax amount Gross receipts $16,666.01 or more = Multiply gross receipts by 0.0024 Minimum $10.00 tax amount due.
Code 450.00 - Amusement Machines Code 1300.00 - Vending Machines	Gross receipts $0.00 - $2,000 = $10.00 tax amount Gross receipts $2,000.01 - $8,000 = $40.00 tax amount Gross receipts $8,000.01 or more = Multiply gross receipts by 0.005 Minimum $10.00 tax amount due.
Code 1000.00 – Administrative Office or Storage of Own Product Only *For Livermore location that operates as an administrative headquarters or branch office that provides administrative/management related services to other locations. LMC 3.08.460 - Your tax will be based on your total gross expenses to operate your Livermore office, whether it is a commercial location or your home office. This includes, but is not limited to rent, payroll, utilities, office equipment and office supplies.*	Gross expenses $0.00 - $5,000 = $10.00 tax amount Gross expenses $5,000.01 - $50,000 = $40.00 tax amount Gross expenses $50,000.01 or more = Multiply gross expenses by 0.0008 Minimum $10.00 tax amount due.
Code 1280.00 - Amusement Concession (not fair or carnival)	$20.00 per ride, game or concession New applicants: Must clear with various City departments.
Code 1260.00 - Billiard/Pool Room Per Table	$60.00 1st table. $30.00 each additional table. New applicants: Must clear with Police & Planning.
Code 1250.00 - Card Room Per Table	$200.00 per table. One table per 5,000 population. New applicants: Must clear with Police & Planning.
Code 1210.00 - Circus or Carnival	$250.00 first day. $150.00 each additional day. New applicants: Must clear with various City departments.
Code 1270.00 – Public Dancing – Temp License Per Day Code 1270.01 - Public Dancehall Full Year License	$30.00 per night. $200.00 per year. New applicants: Must clear with Police & Planning.
Code 1290.00 - Exhibitions or Entertainments – Per Day Per 200 Seats	$20.00 per day for 200 seats. Additional $20 per 200 additional seats. New applicants: Must clear with various City departments. Calculate # of days x # Groups of 200
Code 1240.00 - Itinerant Vendor or Solicitor – Per Day Per Person	$20.00 per day per person. New applicants: Must clear with Police Department. Calculate # of Persons x # of Days
Code 1230.00 - Temporary Place of Sale – Per Day	$60.00 per day (example: using hotel location to sell item) New applicants: Must clear with various City departments.
Code 2400.00 - Vehicle for Hire – Per Vehicle	$24.00 per vehicle. $120.00 per taxi stand per year. New applicants: Must clear with various City departments.
Code 1400.00 - Delivery Vehicle – Delivers goods or provides services in Livermore by use of vehicle with no fixed place of business in Livermore.	$60.00 per vehicle.
Code 4000.00 - Branch Facility – Per Branch	$17.48 per branch.
Code 9999.00 – Exempt	$0.00 – no tax or fees due Exempt businesses are not required to file annually but may do so.

RETURNED CHECK DISCLAIMER:

Effective July 1, 2010, each returned item received by Neumo due to insufficient funds will be electronically represented to the presenters' bank no more than two times in an effort to obtain payment. Neumo 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.neumo.com.

CASP 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.

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.

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*	DEPARTMENT OF REHABILITATION Disability Access Services *www.dor.ca.gov* *www.rehab.cahwnet.gov/*	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 Community Development 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/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*