

**Avenu • City of Palo Alto Business Registry • 555 Bryant Street #821 • Palo Alto, CA 94301**  
**Toll Free Phone: (866) 240-3665 • Fax: (855) 219-4338 • Email: [munibsupport@avenuinsights.com](mailto:munibsupport@avenuinsights.com)**

**PLEASE NOTE THE FOLLOWING INFORMATION FOR 2022 FILING YEAR ONLY**

As approved by the City Council on April 4, 2022, the Annual Business Registry fee (\$50.00) plus the \$4.00 CASp fee is due by June 1, 2022. Business Registry payments received on or after July 1, 2022 will be charged a \$25.00 late fee. Business Registry payments received on or after August 1, 2022 will be charged an additional \$25.00 late fee.

**What is the Business Registry?**

Every business in the City of Palo Alto is required to obtain a Business Registry Certificate (BRC) annually. A flat fee and basic information about your business is required annually. This provides the City of Palo Alto with basic data regarding businesses located within Palo Alto. Most of the questions are basic to your business, so it should take just a few minutes to complete.

**What is the Downtown Business Improvement District (BID)?**

As approved by the City Council on April 4, 2022, the BID Fee and Late Assessments are waived for the 2022 filing year.

The Business Improvement District (BID) in downtown is a yearly assessment paid by all businesses within the district. Depending on the number of employees, location within the district, and type of business you are, the fee varies.

**Am I required to complete both the Business Registry and BID sections of the application?**

Yes. Although your business may be exempt from either, we do ask for you to complete the basic information sections outlined below.

**Online filing is available at <https://PaloAlto.bizlicenseonline.com>.**

**Check one:**

**New Business or Change in Ownership**

**Renewal – Existing Business**

**Information Update Only (Example: Change in phone #, additional location, contact info, etc.)**

**Avenu Account #** \_\_\_\_\_  
(Provide if existing/renewal.)

**SECTION 1 - GENERAL INFORMATION – This section is required for all applicants.**

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. SEE CALIFORNIA PUBLIC RECORDS ACT INFO: <http://www.boe.ca.gov/info/publicrecords.htm>; CALIFORNIA AB 2184: [https://leginfo.ca.gov/faces/billNavClient.xhtml?bill\\_id=201720180AB2184](https://leginfo.ca.gov/faces/billNavClient.xhtml?bill_id=201720180AB2184)

**Business Name:** \_\_\_\_\_ **FEIN (if applicable):** \_\_\_\_\_

**Primary Mailing Address:** \_\_\_\_\_  
Street #, name and suite/building # (or PO Box) City State Zip

**Main Business Telephone Number:** (\_\_\_\_) \_\_\_\_\_ **Reseller's License Number (if applicable):** \_\_\_\_\_

**Business Inception Date:** \_\_\_\_\_ **State of Incorporation (if applicable):** \_\_\_\_\_  
(mm/dd/yyyy)

**Date You Moved to Fixed Place of Business in Palo Alto:** \_\_\_\_\_  
(mm/dd/yyyy)

**Brief Business Description:** \_\_\_\_\_

**Business Structure (select one):**

- Sole Proprietorship    General Partnership    Limited Partnership    Limited Liability Partnership  
 Limited Liability Company    Corporation    Trust    Joint Venture    Other (select if no business structure)

**Applicant First Name:** \_\_\_\_\_ **Applicant Last Name:** \_\_\_\_\_

**Applicant Email:** \_\_\_\_\_ **Applicant Phone Number:** (\_\_\_\_) \_\_\_\_\_

**Applicant Mailing Address:** \_\_\_\_\_  
Street #, name and suite/building # (or PO Box) City State Zip

\_\_\_\_\_ **(initial)** The applicant's mailing address provided above IS NOT a residential address.

\_\_\_\_\_ **(initial)** The applicant's mailing address provided above IS A RESIDENTIAL ADDRESS.

**Applicant Role (select one):**    Owner or Principal    Employee\*    Administrative or Operational\*    Other\* \_\_\_\_\_  
\*If you selected Employee, Administrative/Operational, or Other, complete the Information below for the Owner/Principal.

**Principal/Owner First Name:** \_\_\_\_\_ **Principal/Owner Last Name:** \_\_\_\_\_

**Principal/Owner Email Address:** \_\_\_\_\_ **Principal/Owner Phone Number:** (\_\_\_\_) \_\_\_\_\_

**Principal/Owner Mailing Address:** \_\_\_\_\_  
Street #, name and suite/building # (or PO Box) City State Zip

\_\_\_\_\_ **(initial)** The Principal/Owner's mailing address provided above IS NOT a residential address.

\_\_\_\_\_ **(initial)** The Principal/Owner's mailing address provided above IS A RESIDENTIAL ADDRESS.

**Hours of Operation**

Day of Week	Check if Closed	Open Time Please estimate your opening and closing times to the nearest 30-minute increment.	Close Time Please estimate your opening and closing times to the nearest 30-minute increment.
Monday	<input type="checkbox"/>	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM
Tuesday	<input type="checkbox"/>	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM
Wednesday	<input type="checkbox"/>	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM
Thursday	<input type="checkbox"/>	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM
Friday	<input type="checkbox"/>	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM
Saturday	<input type="checkbox"/>	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM
Sunday	<input type="checkbox"/>	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM	_____ <input type="checkbox"/> AM <input type="checkbox"/> PM

**Transportation Demand Management/Commuter Benefits**

Does the business provide any of the following benefits for employees?

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Flexible work hours | <input type="checkbox"/> Car or bike share program for employees | <input type="checkbox"/> Pre-tax payroll deduction for transit passes |
| <input type="checkbox"/> Shuttle service     | <input type="checkbox"/> Subsidized public transit               | <input type="checkbox"/> On-site bike parking                         |

Let us know if you are interested in learning more about commuter programs within the City of Palo Alto.

- |  |                                   |  |
|--|-----------------------------------|--|
| <input type="checkbox"/> SamTrans            | <input type="checkbox"/> Zipcar   | <input type="checkbox"/> Palo Alto Free Shuttle                |
| <input type="checkbox"/> Bike Boulevards     | <input type="checkbox"/> Caltrain | <input type="checkbox"/> Transportation Management Association |
| <input type="checkbox"/> Bay Area Bike Share | <input type="checkbox"/> VTA      |  |

**Additional Business Entities - (Required if you operate different entity names under the same FEIN)**

Many business locations contain more than one entity, particularly in the case of commercial real estate offices, financial or investment services and medical uses. Please share the legal names of the other associated entities on site.

Associated Business Name 1	
Associated Business Name 2	
Associated Business Name 3	
Associated Business Name 4	
Associated Business Name 5	
Associated Business Name 6	

**SECTION 2 – EXEMPTION DETERMINATION**

**Business Registry Exemption Determination**

<input type="checkbox"/> Yes <input type="checkbox"/> No	Are you a very small business <u>with less than 1 full-time equivalent employee</u> <b>OR</b> a non-profit <u>with less than 1 full-time equivalent employee</u> ? <i>One full-time equivalent employee can be defined as: 2080 hours or less of annual on-site working time for all employees (including owners/principals, executives, full-time, part-time, contractors, and/or volunteers)</i>
<input type="checkbox"/> Yes <input type="checkbox"/> No	Are you a home-based or transitory business?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Are you a religious organization with no ancillary business on site?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Has your business relocated outside the City of Palo Alto in the past year? Relocation date: _____
<input type="checkbox"/> Yes <input type="checkbox"/> No	Is your business permanently closed? Date of closure: _____



**If you answered YES to at least 1 of the 5 questions above**, then no fee is due for the Business Registry on page 4. Sworn statement on page 4 is required.

**If you answered NO to all 5 of the above questions**, you must pay the \$50.00 Business Registry fee +\$4.00 CASp fee (plus penalty if applicable). See page 4 for calculation. Sworn statement on page 4 is required.

**Downtown Business Improvement District (BID) Exemption Determination**

Check here if you DO NOT have any business locations in the Downtown Business Improvement District (BID) and skip to the Calculation worksheet. To determine if a location is in the BID, use the BID map included with this application package.

The below exemption criteria are LOCATION BASED. If you operate more than one business within the BID and one location is exempt, the additional location(s) must meet the below exemption criteria before they, too, can claim the BID exemption.

<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you have a location within the BID that is a non-profit organization?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you have a location within the BID that is a newspaper?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you have a location within the BID that is a "single person professional business" that has 25% or less full-time employees, including the business owner?



**All BID assessment fees are waived for 2022-2023 filing year.**

**SECTION 3 – CALCULATE AMOUNT DUE** - Make additional copies of the calculation grid if needed for more locations. See instructions on back.

**Business Name:** \_\_\_\_\_ **Avenu Account #** \_\_\_\_\_

**Select one:**  **Retailers and Restaurants**  **Service Businesses**  **Professional Businesses**  **Lodging Businesses**  **Financial Institutions**

Location Type	Address (Street #, Street Name, Suite, City, State, Zip) PROVIDE PALO ALTO LOCATION ADDRESSES ONLY	Residential Address Flag	Floor(s) Business is Located	Square Footage	Total # of Employees at this Location*	# of Full-Time Employees or Rooms (if lodging)	# of Parking Permits Purchased for Employees at This Location	# of Parking Spaces Dedicated to Your Business on Site	Check box if address is in the BID	BID Fee (REQUIRED FOR NON-EXEMPT BID LOCATIONS)
Primary Location		<input type="checkbox"/> Residential <input type="checkbox"/> NOT Residential							<input type="checkbox"/> Located in BID	\$
Secondary Location		<input type="checkbox"/> Residential <input type="checkbox"/> NOT Residential							<input type="checkbox"/> Located in BID	\$
Secondary Location		<input type="checkbox"/> Residential <input type="checkbox"/> NOT Residential							<input type="checkbox"/> Located in BID	\$
Secondary Location		<input type="checkbox"/> Residential <input type="checkbox"/> NOT Residential							<input type="checkbox"/> Located in BID	\$
Secondary Location		<input type="checkbox"/> Residential <input type="checkbox"/> NOT Residential							<input type="checkbox"/> Located in BID	\$
<b>Line A: BID Subtotal (if applicable)</b>										<b>NOT DUE FOR 2022</b>
<small>(See BID fee schedule for category specific codes. • Internal code 9914 50.01 if declared exempt • Internal code 9914 50.02 if outside of BID)</small>										
<b>Line B: Business Registry Fee (if not exempt from Business Registry on page 3)</b>										\$
<small>(Internal code 9932 50.00)</small>										
<b>Line C: Add Business Registry Penalty</b>										
<small>2022 Bus Reg Delinquent Dates: Add \$25.00 if paid July 1, 2022 through July 31, 2022; Add \$50.00 if paid on or after August 1, 2022</small>										
<b>Line D: CASp Fee (if not exempt from the Business Registry on page 3)</b>									\$ 4.00	
<b>Total Due</b>									\$	
<b>Line A + Line B + Line C + Line D</b>										
<p><b>Make check payable to TAX TRUST ACCOUNT.</b>  <b>Enclose check with ENTIRE completed application package.</b>  <b>Failure to provide completed application will delay the issuance of your Business Registry Certificate.</b></p>										

**SECTION 4 - SWORN STATEMENT**

\_\_\_\_\_(initial) I declare under penalty of perjury that the information provided in this Application is true and correct as per the BRC and BID Terms and Conditions. Terms and Conditions are provided on page 6.

\_\_\_\_\_(initial) I understand that payment of this business fee DOES NOT represent approval of my use/business with respect to zoning, County Health Department approval, hazardous materials use or storage, wastewater discharge, or any other requirement. Further, I recognize that it is my responsibility to secure appropriate clearances and that is advisable for me to secure such requisite approvals prior to establishing this business and paying this business registry fee.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Phone

\_\_\_\_\_  
Date

## SECTION 5 - INSTRUCTIONS

1. All applicants must complete pages 1 through 5 of the application. Failure to complete the required sections of this application will delay the issuance of your Business Registry certificate.
2. Exemption Determination – Page 3
  - All applicants must complete both the Business Registry exemption determination section and the BID exemption determination section. No exceptions.
  - Businesses may be exempt from the Business Registry but not the BID and vice versa.
  - To determine if your location(s) are located within the BID, see the BID map provided with this application.
  - Business Registry fees are account based, not per location. BID fees are location based.
3. Calculation – Page 4
  - Category: Select the business category that best fits your business type.

Retailers and Restaurants	Lodging Businesses	Financial Institutions
Service Businesses	Professional Businesses	
  - Location Types
    - Primary Location: Main or first location opened in the City of Palo Alto
    - Secondary Locations: Additional locations within the City of Palo Alto
  - Address – Provide the addresses for each location within the City of Palo Alto. (Street #, Street Name, Suite/Building #, City, State, Zip)
  - Residential Address Flag – Required for each location. Please indicate whether a location is a residential address.
  - Floor(s) Business is Located – Includes basement, 1, 2, 3, etc. Provide all floor(s) for each location.
  - Square Footage – Round up numerical value
  - Total # of Employees at Location – This includes the maximum # of part-time AND full-time employees, contractors, and/or volunteers on site during your peak time.
  - # of Full-Time Employees or Rooms (if Lodging) – Full-time employees are those working a total of 2,000 hours per year. Part-time employees are grouped into full-time job positions (i.e. 2 part-time employees total 1 full-time. Fractions are rounded down to the nearest whole number with no less than one person as a minimum for business.)

Retailers and Restaurants - # FTEs	Lodging Businesses - # of rooms
Service Businesses - # FTEs	Professional Businesses - # FTEs
Financial Institutions – n/a - Flat fee	
  - # of Parking Permits Purchased for Employees at Location – This is the # of annual permits your business purchases for employees at each location to park within the City of Palo Alto.
  - # of Parking Spaces Dedicated to Business on Site - This is the # of off-street spaces that your business has exclusive (private) access to. If you share exclusive (private) access with other firm(s), divide total spaces by # of firms (e.g. If there are 10 spaces shared by 2 firms, use 5 spaces as your answer here.)
  - Check box if address is in the BID – Refer to the BID map included with this application. Failure to report/pay for a location within the BID will result in further collection efforts.
  - BID Fee – BID fees are LOCATION BASED. Example: If you have 3 total locations within Palo Alto, but only two locations are based in the BID, you must pay for the \$50.00 Business Registry fee and calculate the individual BID fees for the two locations within the BID. If a location opened on or after July 1st 2020, of the current BID period, no fee is due for that location this year.
  - Line A: BID Subtotal – Total the column for the BID fees for each applicable location.
  - Line B: Business Registry Fee – The Business Registry fee is \$50.00 if you did not answer “yes” to any of the Business Registry exemption determination questions on page 3. If exempt, enter \$0.00.
  - Line C: Add Business Registry Penalty
    - Add \$25.00 if paid July 1, 2022 through July 31, 2022
    - Add \$50.00 is paid on or after August 1, 2022
  - Line D: CASp Fee – The CASp fee is \$4.00 for the Business Registry ONLY, IF NOT EXEMPT FROM THE BUSINESS REGISTRY. The CASp fee does not apply to exempt Business Registry or BID fees.
  - Total Due – Sum lines A, B, C and D.
  - Make checks payable to TAX TRUST ACCOUNT and remit to Avenu.

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**Questions? Contact Avenu toll free at (866) 240-3665 or via email at**

**[muniblsupport@avenuinsights.com](mailto:muniblsupport@avenuinsights.com)**

## SECTION 6 - DISCLAIMERS AND TERMS AND CONDITIONS

**Returned Check Disclaimer:** Effective July 1, 2010, each returned item received by Avenu due to insufficient funds will be electronically represented to the presenters' bank no more than two times in an effort to obtain payment. Avenu 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).

**CASp Fee:** 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: <http://www.dgs.ca.gov/dsa/Home.aspx>; The Department of Rehabilitation at: <http://www.rehab.cahwnet.gov/>; The California Commission on Disability Access at: <http://www.cdda.ca.gov>

**California Public Records Act:** INFORMATION ON THIS APPLICATION 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: <http://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)

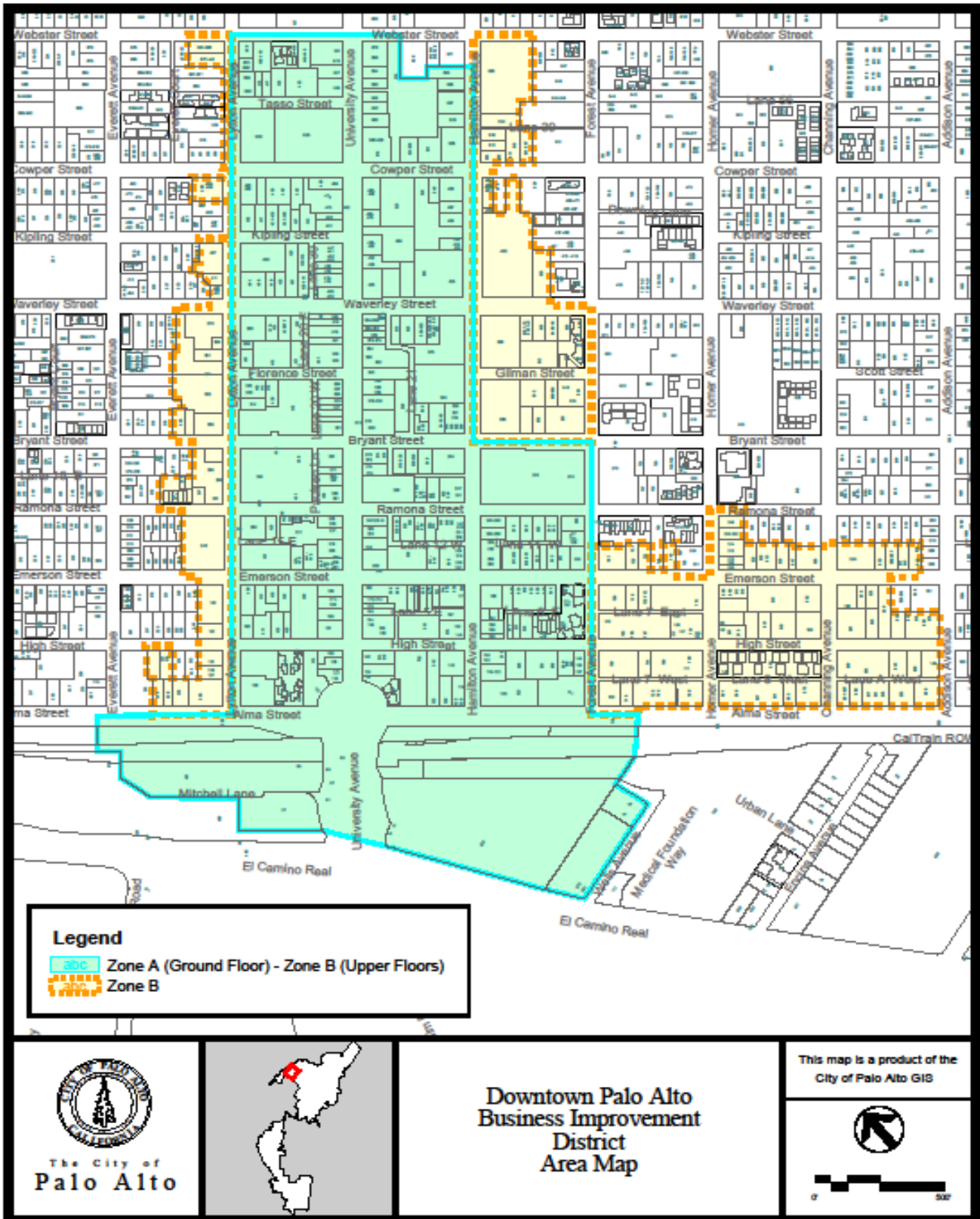
**Note: Payment of a business registry fee and issuance of a business registry certificate do not necessarily entitle you to conduct business in the City of Palo Alto. As the owner or operator of a business, you must comply with all applicable zoning and public safety regulations and obtain all required permits.**

### **THIS LISTING IS NOT A COMPLETE LISTING OF CLEARANCES THAT MIGHT BE REQUIRED.**

1. If you intend to alter, remodel, relocate, or install any structural, electrical, plumbing, or mechanical portions of the building, you will need to obtain building permits from the Development Center at (650) 329-2496.
2. Businesses involving any use changes, exterior building changes, or sign changes are advised to secure Department of Planning and Development Services approval prior to lease execution or purchase. Contact the Planning and Development Services Department at (650) 329-2442.
3. Businesses operated out of the home must comply with Home Occupation Regulations (Section 18.42.060 of the Municipal Code).
4. If you intend to serve food or beverages on the premises, you must obtain approval from the Santa Clara County Health Department. For information, call (408) 737-1018.
5. If your business uses or stores hazardous materials (including paints, thinners, solvents, acids, compressed gases, etc.), you may be required to obtain a Hazardous Materials Permit from the Fire Department. NOTE: Certain hazardous materials and processes such as spray-painting, welding, etc., are NOT ALLOWED in certain buildings. Contact the Fire Department at (650) 329-2184 for information on permitted uses within the City.
6. Industries discharging processed wastewater down the sewer, such as machining fluid, water from glass washing, chemical neutralization, etc., may be required to obtain an Industrial Waste Discharge Permit from the Public Works Department. For more information, call (650) 329-2122.
7. Police Department approval is required for live entertainment, gaming, and massage establishments. For more information, call (650) 329-2147.
8. If there is a change of ownership, you are required to obtain a new business registration certificate and are subject to any associated fees and approvals.

# Downtown Improvement District (BID) Map and Zones

Questions? Contact Avenu toll free at (866) 240-3665 or via email at [muniblsupport@avenuinsights.com](mailto:muniblsupport@avenuinsights.com).



**Legend**

- Zone A (Ground Floor) - Zone B (Upper Floors)
- Zone B



The City of Palo Alto



Downtown Palo Alto  
Business Improvement  
District  
Area Map

This map is a product of the City of Palo Alto GIS



Issue: 2012-04-30 10:37:54  
CPA BID (courtesy@geotitles.com/Personnel/area.mxd)

This document is a graphic representation only of best available sources. The City of Palo Alto assumes no responsibility for any errors 01/09 to 2012 City of Palo Alto

## 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/cpcf/calcap/](http://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](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).