



# City of Isleton

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## **ANNUAL BUSINESS LICENSE FEE – PART 2**

Pursuant to Isleton Muni Code-Section 3.24, Rate of Tax

Your business license-reporting period is **JANUARY 1, 2021 – DECEMBER 31, 2021** revenues. Payment is due **FEBRUARY 22, 2022** Delinquent on **MARCH 22, 2022**.

**PLEASE SIGN & RETURN THIS WORKSHEET WITH YOUR PAYMENT.**

NAME OF BUSINESS (D.B.A.) \_\_\_\_\_

BUSINESS MAILING ADDRESS \_\_\_\_\_

BUSINESS SITE ADDRESS \_\_\_\_\_

BUSINESS PHONE \_\_\_\_\_ EMERGENCY PHONE \_\_\_\_\_

**Section I:**

**Step 1 – CALCULATION OF TAXABLE GROSS:**

**Line A - GROSS SALES, RENTS AND / OR SERVICE CHARGE**

Any person who willfully files a false statement of GROSS RECEIPTS shall be guilty of a misdemeanor & punishment by law.

(A) \_\_\_\_\_

**Line B - ADJUSTMENTS**

Enter the total allowable adjustments.

(See allowable adjustments on reverse side)

(B) \_\_\_\_\_

**Line C – TAXABLE GROSS**

Subtract Line B from Line A

(Enter amount on Line C)

(C) \_\_\_\_\_

**Step 2 - CALCULATION OF TOTAL TAX DUE:**

**Line D – CALCULATION OF TOTAL TAX DUE**

**Multiply TAX GROSS (Line C x .001)**

(Renewal tax is \$1.00 per \$1000 of GROSS revenue)

(D) \_\_\_\_\_

**TOTAL AMOUNT DUE \$ \_\_\_\_\_**

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct:

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Section II:**

ALLOWABLE ADJUSTMENTS (Complete both top and bottom portions of this sheet)

- 1. Cash discounts.....\$ \_\_\_\_\_
- 2. Value of trade ins.....\$ \_\_\_\_\_
- 3. Sales tax collected for payment to the state.....\$ \_\_\_\_\_
- 4. Value of returned merchandise.....\$ \_\_\_\_\_
- 5. \*Trustees' collections for others.....\$ \_\_\_\_\_
- 6. \*\*Amount paid by a General Contractor to a licensed Sub-Contractor.....\$ \_\_\_\_\_
- 7. \*\*\*Amount of apportionment to other taxing jurisdictions (from apportionment worksheet.....\$ \_\_\_\_\_

TOTAL ADJUSTMENTS (Enter here, Line B on reverse and Line B on return stub).....\$ \_\_\_\_\_

\*These adjustments require an explanation

\*\*This adjustment must have a list showing name, address, City of Isleton business license # and amount paid to each Sub-Contractor

\*\*\*This adjustment requires copy of other jurisdictions current license

Explanation: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**CHAPTER 3 EXEMPTIONS**

**3.010 GENERAL**

Business operation taxes imposed by this Ordinance do not apply to a person transacting and carrying on a business exempted by the constitution or statute of the United States or the State of California from the payment of the tax prescribed.

Any person claiming an exemption under Sections 3.020 or 3.030 of this section shall file a sworn statement with the administrator stating the facts upon which exemption is claimed. In the absence of such statement substantiation the claim, the person is liable for the payment of the taxes imposed by this Ordinance.

Upon a proper showing contained in the sworn statement, the administrator shall issue certificate to a person claiming exemption under Sections 3.020 or 3.030 without payment to the City of the tax required by this Ordinance.

The administrator, after giving notice and a reasonable opportunity for hearing to a taxpayer, may revoke a certificate granted under this section upon information that the business is not entitled to the exemption as provided.

**3.020 CHARITABLE AND NON PROFIT ORGANIZATIONS (With documentation)**

**3.030 DISABLED VETERNS (With documentation)**

**8.040 DELINQUENCY (ORDINANCE 2013-03)**

The business Operation Tax shall become delinquent, if not paid within thirty days (30) of the day on which the tax is due. Any tax which is paid after delinquency shall be subject to a penalty of 25% of the amount of the tax, plus interest at the rate of one and one-half (1 ½) per month for each month or portion of a month from the date of delinquency to the date of payment.

**CHAPTER 10 ALLOWABLE DEDUCTIONS**

- A. Sales tax collected and paid to the state.
- B. Amount paid by a General Contractor licensed by the City of Isleton to a sub-contractor licensed by the City of Isleton. Proof is required to include the name, address and Isleton Business license number of the sub-contractor. Also, the amount paid to each sub-contractor.
- C. Amount of gross receipt's earned in another jurisdiction on which a business operations tax is paid to that jurisdiction. Copy of a business license and amount of apportionment to each jurisdiction.
- D. Amount paid to another jurisdiction for business license.
- E. Trustees collections for others.