



## 2016 & 2017 BUSINESS LICENSE TAX STRUCTURE

**Amount due = 2016 Tax + 2017 Tax + \$1.00 State CASp Fee**

\* If you have a new business located in Sunnyvale or you have moved your business to a new location in Sunnyvale, please add \$7.50 Zoning Review Fee.

TWO-YEAR BUSINESS LICENSE TAX TABLE (see table 2016 & 2017 to calculate tax)											
# of Employees or Rental Units	2016 Tax	2017 Tax	# of Employees or Rental Units	2016 Tax	2017 Tax	# of Employees	2016 Tax	2017 Tax	# of Employees	2016 Tax	2017 Tax
1	\$ 35.14	\$ 36.05	241-245	\$ 2,870.42	\$ 2,944.90	481-485	\$ 5,682.26	\$ 5,829.70	726-730	\$ 8,552.68	\$ 8,774.60
2-5	\$ 58.58	\$ 60.10	246-250	\$ 2,929.00	\$ 3,005.00	486-490	\$ 5,740.84	\$ 5,889.80	731-735	\$ 8,611.26	\$ 8,834.70
6-10	\$ 117.16	\$ 120.20	251-255	\$ 2,987.58	\$ 3,065.10	491-495	\$ 5,799.42	\$ 5,949.90	736-740	\$ 8,669.84	\$ 8,894.80
11-15	\$ 175.74	\$ 180.30	256-260	\$ 3,046.16	\$ 3,125.20	496-500	\$ 5,858.00	\$ 6,010.00	741-745	\$ 8,728.42	\$ 8,954.90
16-20	\$ 234.32	\$ 240.40	261-265	\$ 3,104.74	\$ 3,185.30	501-505	\$ 5,916.58	\$ 6,070.10	746-750	\$ 8,787.00	\$ 9,015.00
21-25	\$ 292.90	\$ 300.50	266-270	\$ 3,163.32	\$ 3,245.40	506-510	\$ 5,975.16	\$ 6,130.20	751-755	\$ 8,845.58	\$ 9,075.10
26-30	\$ 351.48	\$ 360.60	271-275	\$ 3,221.90	\$ 3,305.50	511-515	\$ 6,033.74	\$ 6,190.30	756-760	\$ 8,904.16	\$ 9,135.20
31-35	\$ 410.06	\$ 420.70	276-280	\$ 3,280.48	\$ 3,365.60	516-520	\$ 6,092.32	\$ 6,250.40	761-765	\$ 8,962.74	\$ 9,195.30
36-40	\$ 468.64	\$ 480.80	281-285	\$ 3,339.06	\$ 3,425.70	521-525	\$ 6,150.90	\$ 6,310.50	766-770	\$ 9,021.32	\$ 9,255.40
41-45	\$ 527.22	\$ 540.90	286-290	\$ 3,397.64	\$ 3,485.80	526-530	\$ 6,209.48	\$ 6,370.60	771-775	\$ 9,079.90	\$ 9,315.50
46-50	\$ 585.80	\$ 601.00	291-295	\$ 3,456.22	\$ 3,545.90	531-535	\$ 6,268.06	\$ 6,430.70	776-780	\$ 9,138.48	\$ 9,375.60
51-55	\$ 644.38	\$ 661.10	296-300	\$ 3,514.80	\$ 3,606.00	536-540	\$ 6,326.64	\$ 6,490.80	781-785	\$ 9,197.06	\$ 9,435.70
56-60	\$ 702.96	\$ 721.20	301-305	\$ 3,573.38	\$ 3,666.10	541-545	\$ 6,385.22	\$ 6,550.90	786-790	\$ 9,255.64	\$ 9,495.80
61-65	\$ 761.54	\$ 781.30	306-310	\$ 3,631.96	\$ 3,726.20	546-550	\$ 6,443.80	\$ 6,611.00	791-795	\$ 9,314.22	\$ 9,555.90
66-70	\$ 820.12	\$ 841.40	311-315	\$ 3,690.54	\$ 3,786.30	551-555	\$ 6,502.38	\$ 6,671.10	796-800	\$ 9,372.80	\$ 9,616.00
71-75	\$ 878.70	\$ 901.50	316-320	\$ 3,749.12	\$ 3,846.40	556-560	\$ 6,560.96	\$ 6,731.20	801-805	\$ 9,431.38	\$ 9,676.10
76-80	\$ 937.28	\$ 961.60	321-325	\$ 3,807.70	\$ 3,906.50	561-565	\$ 6,619.54	\$ 6,791.30	806-810	\$ 9,489.96	\$ 9,736.20
81-85	\$ 995.86	\$ 1,021.70	326-330	\$ 3,866.28	\$ 3,966.60	566-570	\$ 6,678.12	\$ 6,851.40	811-815	\$ 9,548.54	\$ 9,796.30
86-90	\$ 1,054.44	\$ 1,081.80	331-335	\$ 3,924.86	\$ 4,026.70	571-575	\$ 6,736.70	\$ 6,911.50	816-820	\$ 9,607.12	\$ 9,856.40
91-95	\$ 1,113.02	\$ 1,141.90	336-340	\$ 3,983.44	\$ 4,086.80	576-580	\$ 6,795.28	\$ 6,971.60	821-825	\$ 9,665.70	\$ 9,916.50
96-100	\$ 1,171.60	\$ 1,202.00	341-345	\$ 4,042.02	\$ 4,146.90	581-585	\$ 6,853.86	\$ 7,031.70	826-830	\$ 9,724.28	\$ 9,976.60
101-105	\$ 1,230.18	\$ 1,262.10	346-350	\$ 4,100.60	\$ 4,207.00	586-590	\$ 6,912.44	\$ 7,091.80	831-835	\$ 9,782.86	\$ 10,036.70
106-110	\$ 1,288.76	\$ 1,322.20	351-355	\$ 4,159.18	\$ 4,267.10	591-595	\$ 6,971.02	\$ 7,151.90	836-840	\$ 9,841.44	\$ 10,096.80
111-115	\$ 1,347.34	\$ 1,382.30	356-360	\$ 4,217.76	\$ 4,327.20	596-600	\$ 7,029.60	\$ 7,212.00	841-845	\$ 9,900.02	\$ 10,156.90
116-120	\$ 1,405.92	\$ 1,442.40	361-365	\$ 4,276.34	\$ 4,387.30	601-605	\$ 7,088.18	\$ 7,272.10	846-850	\$ 9,958.60	\$ 10,217.00
121-125	\$ 1,464.50	\$ 1,502.50	366-370	\$ 4,334.92	\$ 4,447.40	606-610	\$ 7,146.76	\$ 7,332.20	851-855	\$ 10,017.18	\$ 10,277.10
126-130	\$ 1,523.08	\$ 1,562.60	371-375	\$ 4,393.50	\$ 4,507.50	611-615	\$ 7,205.34	\$ 7,392.30	856-860	\$ 10,075.76	\$ 10,337.20
131-135	\$ 1,581.66	\$ 1,622.70	376-380	\$ 4,452.08	\$ 4,567.60	616-620	\$ 7,263.92	\$ 7,452.40	861-865	\$ 10,134.34	\$ 10,397.30
136-140	\$ 1,640.24	\$ 1,682.80	381-385	\$ 4,510.66	\$ 4,627.70	621-625	\$ 7,322.50	\$ 7,512.50	866-870	\$ 10,192.92	\$ 10,457.40
141-145	\$ 1,698.82	\$ 1,742.90	386-390	\$ 4,569.24	\$ 4,687.80	626-630	\$ 7,381.08	\$ 7,572.60	871-875	\$ 10,251.50	\$ 10,517.50
146-150	\$ 1,757.40	\$ 1,803.00	391-395	\$ 4,627.82	\$ 4,747.90	631-635	\$ 7,439.66	\$ 7,632.70	876-880	\$ 10,310.08	\$ 10,577.60
151-155	\$ 1,815.98	\$ 1,863.10	396-400	\$ 4,686.40	\$ 4,808.00	636-640	\$ 7,498.24	\$ 7,692.80	881-885	\$ 10,368.66	\$ 10,637.70
156-160	\$ 1,874.56	\$ 1,923.20	401-405	\$ 4,744.98	\$ 4,868.10	641-645	\$ 7,556.82	\$ 7,752.90	886-890	\$ 10,427.24	\$ 10,697.80
161-165	\$ 1,933.14	\$ 1,983.30	406-410	\$ 4,803.56	\$ 4,928.20	646-650	\$ 7,615.40	\$ 7,813.00	891-895	\$ 10,485.82	\$ 10,757.90
166-170	\$ 1,991.72	\$ 2,043.40	411-415	\$ 4,862.14	\$ 4,988.30	651-655	\$ 7,673.98	\$ 7,873.10	896-900	\$ 10,544.40	\$ 10,818.00
171-175	\$ 2,050.30	\$ 2,103.50	416-420	\$ 4,920.72	\$ 5,048.40	656-660	\$ 7,732.56	\$ 7,933.20	901-905	\$ 10,602.98	\$ 10,878.10
176-180	\$ 2,108.88	\$ 2,163.60	421+	\$ 4,979.30	\$ 5,108.50	661-665	\$ 7,791.14	\$ 7,993.30	906-910	\$ 10,661.56	\$ 10,938.20
181-185	\$ 2,167.46	\$ 2,223.70	Rental Unit Cap			666-670	\$ 7,849.72	\$ 8,053.40	911-915	\$ 10,720.14	\$ 10,998.30
186-190	\$ 2,226.04	\$ 2,283.80	426-430	\$ 5,037.88	\$ 5,168.60	671-675	\$ 7,908.30	\$ 8,113.50	916-920	\$ 10,778.72	\$ 11,058.40
191-195	\$ 2,284.62	\$ 2,343.90	431-435	\$ 5,096.46	\$ 5,228.70	676-680	\$ 7,966.88	\$ 8,173.60	921-925	\$ 10,837.30	\$ 11,118.50
196-200	\$ 2,343.20	\$ 2,404.00	436-440	\$ 5,155.04	\$ 5,288.80	681-685	\$ 8,025.46	\$ 8,233.70	926-930	\$ 10,895.88	\$ 11,178.60
201-205	\$ 2,401.78	\$ 2,464.10	441-445	\$ 5,213.62	\$ 5,348.90	686-690	\$ 8,084.04	\$ 8,293.80	931-935	\$ 10,954.46	\$ 11,238.70
206-210	\$ 2,460.36	\$ 2,524.20	446-450	\$ 5,272.20	\$ 5,409.00	691-695	\$ 8,142.62	\$ 8,353.90	936-940	\$ 11,013.04	\$ 11,298.80
211-215	\$ 2,518.94	\$ 2,584.30	451-455	\$ 5,330.78	\$ 5,469.10	696-700	\$ 8,201.20	\$ 8,414.00	941-945	\$ 11,071.62	\$ 11,358.90
216-220	\$ 2,577.52	\$ 2,644.40	456-460	\$ 5,389.36	\$ 5,529.20	701-705	\$ 8,259.78	\$ 8,474.10	946+	\$ 11,130.20	\$ 11,419.00
221-225	\$ 2,636.10	\$ 2,704.50	461-465	\$ 5,447.94	\$ 5,589.30	706-710	\$ 8,318.36	\$ 8,534.20	Employee Cap		
226-230	\$ 2,694.68	\$ 2,764.60	466-470	\$ 5,506.52	\$ 5,649.40	711-715	\$ 8,376.94	\$ 8,594.30			
231-235	\$ 2,753.26	\$ 2,824.70	471-475	\$ 5,565.10	\$ 5,709.50	716-720	\$ 8,435.52	\$ 8,654.40			
236-240	\$ 2,811.84	\$ 2,884.80	476-480	\$ 5,623.68	\$ 5,769.60	721-725	\$ 8,494.10	\$ 8,714.50			

### General Business License Information

The City of Sunnyvale requires payment of the Business License Tax to operate any business in the City. At the time the Business License application is completed and the required tax and fees paid, you will receive a receipt. The Business License will be mailed to you after all appropriate City Departments have reviewed the application. You should not operate the business until all City requirements are met.

Depending on the type of business which you propose to operate, where it will be operated, and whether you plan alterations to the building or property, other permits and fees may be required. To ensure that you meet all requirements, you should check if the following applies to you by contacting the One Stop Permit Center or by calling the number listed below.

1. Confirm the zoning of the property where you plan to operate the business and whether the use is allowed by right or requires a Use Permit in the zone (408-730-7444).
2. Determine whether any Building, Grading, Demolition, Plumbing, Mechanical, Electrical, Occupancy, or Sign Permits/Inspections are required (408-730-7444).
3. Obtain information on home occupations, parking requirements, setback requirements, sign requirements, design/architectural guidelines, land divisions, and possible City fees (408-730-7444).
4. Check with Public Safety Department, Fire Prevention Division, as to whether you meet Fire Prevention Codes (408-730-7444).

STATE CASp FEE – On September 19, 2012, Governor Brown signed into law SB 1186 which adds a state fee of \$1 on any applicant for a local business license to support the Certified Access Specialist program (CASp). The purpose of this program is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with federal and state disability laws.

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 [www.dgs.ca.gov/dsa/Home.aspx](http://www.dgs.ca.gov/dsa/Home.aspx) - The Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov) – The California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov).

LATE PAYMENT - PENALTY - For failure to pay a license tax when due, the collector shall add to the amount due a penalty of ten percent of the amount of the license tax on the last day of each month after the due date thereof until paid, provided the amount of such penalty to be added shall in no event exceed one hundred percent of the amount of the license tax due. (SMC, Section 5.04.280).

INTEREST - In addition to the penalties imposed, any person who fails to pay any tax imposed by this chapter, shall pay interest at the rate of one percent per month, or fraction thereof, on the amount of the tax, exclusive of penalties, from the date on which the tax first became delinquent until paid. (SMC Section 5.04.300).

FOOD OR BEVERAGE SERVICES – If you intend to serve food or beverage, contact the Santa Clara County Health Department.

STATEMENT OF FICTITIOUS BUSINESS NAME - When a business goes by any name other than the owner's real name, the business is being operated under a "fictitious name" (also known as "DBA - doing business as"). To obtain information on registering a fictitious business name, contact the County Clerk's Office, 70 W. Hedding Street, San Jose, CA.

RESALE NUMBERS - Every person engaged in the business of selling tangible personal property must apply to the State Board of Equalization.

CHANGE OF STATUS - To change any information on a business license, a Change of Status form must be completed and returned to the One Stop Permit Center at City Hall, or the Finance Department located at 650 W. Olive Avenue, Sunnyvale.