



CITY OF BERKELEY

Finance Revenue Collection
1947 Center Street
Berkeley, CA 94704

CLOSING BUSINESS DECLARATION

Business License Number: _____

Tax Code: _____

Business Location: _____

BUSINESS INFORMATION

(complete the following applicable information)

3. Contact Phone Number: _____

4. Email: _____

5. How do you file Business taxes: FEIN SSN

6. Federal Tax Id: _____

7. Social Security Number: _____

1. Mailing Address

Business Name: _____

Owner Name: _____

Street Address: _____

City, State Zip: _____

2. New Mailing Address: _____

8. HOW TO CLOSE YOUR LICENSE: Did this business close or was the rental property sold? Indicate below the closing/sale date. To close your license, complete the appropriate calculations below and remit any applicable payment.

a. Business closed on: ____/____/____

b. Property sold on: ____/____/____

If you closed your business/sold your property, you must file a closing declaration within 90 days of closure.

CALCULATE THE CLOSING TAX DUE

9. **2014** Gross Receipts\$ _____ *Gross Receipts from 1/1/2014 to closing date.*

10. Allowable Deductions:.....\$ _____

(ONLY for Tax Codes C, M & P, see instruction sheet)

11. Taxable Gross Receipts:.....\$ _____

12. Tax: **Line 11** x _____ =.....\$ _____

13. State Mandated Disability Access & Education Revolving Fund*.....\$ 1.00

14. Additional License Fees:.....\$ _____
(e.g.: Solano BID)

15. TOTAL AMOUNT DUE: (Add Lines 12 – 14).....\$ _____

Warning: Providing false information on this form may result in the City pursuing civil &/or criminal penalties.

NOTE: Penalties & Interest do not apply when closing a business license.

I declare under penalty of perjury that to the best of my knowledge all the information contained in this statement true and correct.

Signature: _____ **Date:** _____

*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 or similar instrument or permit, or renewal thereof. The purpose 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, as specified.

Payment Type: _____
Payment \$ _____
Ck # _____

INSTRUCTIONS FOR COMPLETING CLOSING BUSINESS DECLARATION:

Please read instructions in order to complete the form correctly.

All business license closures must be signed and dated for processing.

- Line 1 – Current Mailing information for the business license being closed.
- Line 2 – New Mailing Address: If applicable, please write the new mailing address on the line provided.
- Line 3 - Enter a contact phone number in case we have questions or need to contact you.
- Line 4 - Enter the business's email address and/or website.
- Line 5 - Check the appropriate box indicating how the income taxes for this business are filed:
Based on which box is checked on Line 5 complete Line 6 OR Line 7:
- Line 6 - Enter Federal Tax Id number, **OR**;
- Line 7 - Enter Social Security number
- Line 8 - Enter the date the business closed or the date the property sold on the line provided.
- Line 9 - Enter the business's total gross receipts for 2014. For Tax Code Q, enter the business's gross payroll.
For Tax codes A, H and S: skip lines 9 – 12 and proceed to line 13
- Line 10 – Enter allowable deductions ONLY for tax codes C, M & P.
Tax codes C & P: allowable deductions are amounts paid to subcontractors only to perform a job within the City, such as a Dentist's payment to a Lab to create a mold. To claim a deduction, you **MUST** attach a letter that lists subcontractor qualified for the deduction. Include the subcontractor business name, address, contractor number (if applicable) and the amount paid to subcontractor.
Tax code M: allowable deductions include value of raw materials (including cost of energy), or the value of the partially
- Line 11 - Subtract line 11 from line 10; enter result on line 11.
- Line 12 - Multiply the amount of line 11 by the Tax Rate to determine Business License Tax Due (minimum tax does not apply when closing a business)
- Line 13 - State Mandated \$1 Fee: 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.
The Department of Rehabilitation at www.rehab.cahwnet.gov.”
- Line 14- Additional License Fees: Preprinted Business Improvement District (BID) fees, such as Solano or Elmwood BID.
- **Line 15** - Enter the total of lines 12 through 14. **This total is the amount due.**

Please make checks payable to City of Berkeley.