



**CITY OF OAKLAND**  
 250 Frank H. Ogawa Plaza Suite 1320  
 Oakland, CA 94612  
 (510) 238-3704 TTY (510) 238-3254

**NEW BUSINESS APPLICATION**

**APPLY ONLINE:** <https://LTSS.OAKLANDNET.COM>

Read instructions on other side before completing the application. *DO NOT USE THIS APPLICATION FOR RENTAL AND CONTRACTORS.*

1. Business Name:					
2. Business Address: Number:		Street:		Suite:	
City:		State:		Zip:	
3. Do you own the above location? <input type="checkbox"/> Yes <input type="checkbox"/> No		4. Number of full time employees:		5. Zoning application #: <small>(for all Oakland business addresses)</small>	
6. Business Phone: ( ) -		Ext:		Contact Phone: ( ) -	
Ext:					
7. Business Start Date: <small>(in Oakland)</small>		8. Federal Tax ID #: <small>(if Corporation, Partnership, LLC/LP)</small>		9. CA State Seller's Permit #:	
				10. PUC #: <small>(for Trucking/Transportation businesses)</small>	
11. Ownership Type: <input type="checkbox"/> Sole Ownership <input type="checkbox"/> Trust <input type="checkbox"/> Partnership <input type="checkbox"/> LP/LLP <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Non-Profit		12. Please check the appropriate box if applicable to the business: <small>(may be subject to litter fee)</small> <input type="checkbox"/> Gasoline Station Market <input type="checkbox"/> Full Service Restaurant or Caterer <input type="checkbox"/> Convenience Market <input type="checkbox"/> Mobile Food Vendor <input type="checkbox"/> Liquor Store <input type="checkbox"/> Fast Food Business <input type="checkbox"/> Not Applicable			13. Is the business located in: <input type="checkbox"/> Montclair <input type="checkbox"/> Rockridge <input type="checkbox"/> Not Applicable
14. Provide a DETAILED description of business activity:  _____					
15. E-mail address:					
16. Mailing Address: Attention: _____ _____ _____					
17. Business Owner(s) - First & Last Names:		Title: <small>(Owner, CEO, CFO, etc.)</small>		Social Security Number: <small>(or Driver's License Number or State ID Number/State or Municipal ID)</small>	
_____		_____		_____	
_____		_____		_____	
_____		_____		_____	
18. Registration fee: (Due within 30 days of the business start date) \$95.00 Business Registration Fee + \$4.00 State Mandated Disability Access and Education Revolving Fund + \$4.50 City Recordation & Technology Fee				\$ 103.50	
19. Penalty on late registration fee payments: If registration fee is paid 30-60 days after business start date add \$9.50 or if paid 61 days or more after business start date add \$23.75				\$	
20. Interest due on all late registration fee payments: (Add Lines 18-19) x 1% per calendar month				\$	
21. First Year 20__ ESTIMATE Oakland Gross Receipts _____ x (See attached Chart for Tax Rate) or \$60.00 whichever is greater					
22. Minimum Wage and Labor Standards Fee \$5.00 per employee: For Oakland based businesses ONLY.				\$	
22A. Total number of employees in 2023 _____ x \$5.00				\$	
23. Payment enclosed: Add Lines 18-22 (Make check payable to "Oakland Business Tax")				\$	
24. I declare under penalty of perjury that to my knowledge all information contained on this application is true and correct.					
Print Name:		Signature:		Title:	Date:

For Office Use					
Date	Payment Type	Initials	Industry Code	SIC	Account #



## INSTRUCTIONS FOR COMPLETING NEW BUSINESS APPLICATION

 APPLY ONLINE: <https://LTSS.OAKLANDNET.COM>

*DO NOT USE THIS APPLICATION FOR RENTAL AND CONTRACTORS*

1. Enter your Business Name (DBA - Doing Business As). If you don't plan to use a business name, enter your full name.
2. Enter your Business Address, City, State and Zip Code. To use a mailbox service in lieu of a home address, US Postal Service Form 1583 must be filed with the US Postal Service, which contains the current business street address or home address AND sign an acknowledgement form which authorizes the commercial mail receiving agency to act as that person's agent for service of process. Attach copies of both forms showing proof of compliance.
3. Check the appropriate box "Yes" or "No" if you own the property where your business is located.
4. Enter the number of full-time employees, do not include the owner(s) as employees.
5. Enter your zoning Application Number (required for all Oakland-based businesses). If your business address is in Oakland, you must first complete a zoning clearance application and pay the zoning fee to the Business Services Dept. at 250 Frank H. Ogawa, 2nd Floor, Telephone (510) 238-3911. Return the zoning clearance documents with proof of a payment and this New Business Application to our office at 250 Frank H. Ogawa Plaza #1320 to register your business.
6. Enter your Business Phone Number and Contact/Cell Phone Number.
7. Enter the date that your business started. NOTE: If your business is located outside of Oakland, please use the date that you first began your business activity in Oakland.
8. Enter the company's Federal Tax ID Number, if business entity is a partnership, corporation, estate, trust, LLC or LLP.
9. Enter your California State Seller's Permit Number, required for all businesses engaging in wholesale, retail, or resale activities.
10. Enter your CA State PUC (Public Utilities Commission) Number, trucking / transportation businesses only.
11. Check the appropriate box for ownership type, sole ownership, partnership, corporation, non-profit, trust, LP/LLP or LLC.
12. Excess Litter Fee and Business Improvement District requirements: If your business is classified as Gasoline Station Market, Convenience Market, Liquor Store, Mobile Food Vendor or Fast Food Business you may be subject to the Excess Litter Fee program. **Eligible businesses must file an Excess Litter Fee declaration annually, on or before October 1st of each year.** For more information, please contact the City of Oakland at (510) 238-3704 or visit our office at 250 Frank H. Ogawa Plaza, Suite 1320, Oakland, CA 94612.
13. If the business is in Montclair or Rockridge, it will be subject to the Business Improvement District Fee. Resolution No. 75323 established a fee for the Rockridge and Montclair Business Improvement District.
14. Provide a detailed description of your business activity (required).
15. Enter your email address.
16. Enter your mailing address, along with "Attention" to whom business tax information and forms to be sent.
17. List each business owner's name and title, Social Security Number, Driver's License, State ID information or Municipal ID information.
18. Initial Registration Fee Due: Preprinted (\$95.00 Business Registration Fee plus \$4.00 State Mandated Disability Access and Education Revolving Fund\* and \$4.50 City Recordation & Technology Fee). The total Registration Fee of \$103.50 must be paid when the business is registered.
19. Penalty if registration fee is paid 30-60 days after business start date add \$9.50 or if paid more than 61 days after business start date add \$23.75.
20. Interest is calculated at 1% per calendar month on the total of the registration fee plus penalty. Add Lines 18-19 then multiply 1% per calendar month.
21. First Year Estimated Oakland Gross Receipts is required: Enter an estimation of Gross Receipts for the first year.  
Then calculate the First Year's Estimated Tax due, which will be either:
  - a) estimated Oakland Gross Receipts \_\_\_\_\_ x ( See attached Chart for Tax Rate)
  - b) or \$60.00 whichever is greater.
22. Minimum Wage and Labor Standards Fee: For Oakland based businesses ONLY. The fee is \$5.00 per employee.
23. Enter the total registration fee amount due by adding Lines 18-22 and make payment. Credit cards are not accepted on the application. If paying by Visa, Mastercard, Discover or ATM/debit card, please do so in person at the address listed below or pay online at: [HTTPS://LTSS.OAKLANDNET.COM](https://LTSS.OAKLANDNET.COM).
24. Be sure to sign and date this form. Remit your payment, along with this completed application to:

### CITY OF OAKLAND BUSINESS TAX SECTION

250 Frank H. Ogawa Plaza, Suite 1320 Oakland, CA 94612

#### HOURS OF OPERATION:

Mondays and Wednesdays 8:00 A.M. - 4:00 P.M. **(NO APPOINTMENT NECESSARY)**

Tuesdays, Thursdays and Fridays: 8:00 AM-4:00 PM **(BY APPOINTMENT ONLY)**

#### **IMPORTANT TAX RENEWAL INFORMATION**

The \$103.50 payment is a one-time registration fee that is due at the time you begin your business activity. It is required to file and pay the annual business tax each year on or before March 1. The tax rate varies depending on your business classification and the annual Oakland Gross Receipts. It is your responsibility to notify our office if you do not receive the annual renewal declaration and/or to update your account. If the business is discontinued or sold, notification must be provided in writing to ensure closure of the account.

#### **\*\$4.00 STATE MANDATED FEE**

On September 19, 2012 Governor Brown signed into law SB-1186 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 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.

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)

04/21/2023





**CITY OF OAKLAND BUSINESS TAX CLASSIFICATION & RATE SCHEDULE**

Ind. Code	Business Description & Tax Basis	Minimum Tax	Min. Tax--\$1million	\$1-\$2.5 million	\$2.5-\$20 million	\$20-\$50million	Over \$50 million
<b>A</b>	<b>Retail Sales</b> <i>(based on gross receipts)</i>	<i>If \$66,666 or under:</i> \$60.00	If more than \$66,666: \$60 + (Gross Receipts over \$66,666 x .0009)	If more than \$1 million: \$900 + (Gross Receipts over \$1 mil x .0011)	If more than \$2.5 million: \$2,550 + (Gross Receipts Over \$2.5 mil x .0018)	If more than \$20 million: \$34,050 + (Gross Receipts Over \$20 mil x .002)	If more than \$50 million: \$94,050 + (Gross Receipts Over \$50 mil x .0025)
<b>B</b>	<b>Grocers</b> <i>(based on gross receipts)</i>	<i>If \$120,000 or under:</i> \$60.00	If more than \$120,000: \$60 + (Gross Receipts over \$120,000 x .0005)	If more than \$1 million: \$500 + (Gross Receipts over \$1 mil x .00055)	If more than \$2.5 million: \$1325 + (Gross Receipts Over \$2.5 mil x .0011)	If more than \$20 million: \$18,825 + (Gross Receipts Over \$20 mil x .00175)	If more than \$50 million: \$71,325 + (Gross Receipts Over \$50 mil x .0025)
<b>C</b>	<b>Automobile Sales</b> <i>(based on gross receipts)</i>	<i>If \$50,000 or under:</i> \$60.00	If more than \$50,000: \$60 + (Gross Receipts over \$50,000 x .0012)	If more than \$1 million: \$1200 + (Gross Receipts over \$1 mil x .00145)	If more than \$2.5 million: \$3375 + (Gross Receipts Over \$2.5 mil x .0018)	If more than \$20 million: \$34875 + (Gross Receipts Over \$20 mil x .002)	If more than \$50 million: \$94,875 + (Gross Receipts Over \$50 mil x .0025)
<b>D</b>	<b>Wholesale Sales</b> <i>(based on gross receipts)</i>	<i>If under \$54,545:</i> \$60.00	If more than \$54,545: \$60 + (Gross Receipts over \$54,545 x .0011)	If more than \$1 million: \$1,100 + (Gross Receipts over \$1 mil x .0012)	If more than \$2.5 million: \$2,900 + (Gross Receipts Over \$2.5 mil x .0018)	If more than \$20 million: \$34,400 + (Gross Receipts Over \$20 mil x .002)	If more than \$50 million: \$94,400 + (Gross Receipts Over \$50 mil x .0025)
<b>E</b>	<b>Business/Personal Services</b> <i>(gross receipts)</i>	<i>If under \$42,857:</i> \$60.00	If more than \$42,857: \$60 + (Gross Receipts over \$42,857 x .0014)	If more than \$1 million: \$1,400 + (Gross Receipts over \$1 mil x .0021)	If more than \$2.5 million: \$4,550 + (Gross Receipts Over \$2.5 mil x .0028)	If more than \$20 million: \$53,550 + (Gross Receipts Over \$20 mil x .004)	If more than \$50 million: \$173,550 + (Gross Receipts Over \$50 mil x .0045)
<b>F</b>	<b>Professional/Semi-Professional Services</b> <i>(based on gross receipts)</i>	<i>If under \$16,666:</i> \$60.00	If more than \$16,666: \$60 + (Gross Receipts over \$16,666 x .0036)	If more than \$1 million: \$3,600 + (Gross Receipts over \$1 mil x .00425)	If more than \$2.5 million: \$9,975 + (Gross Receipts Over \$2.5 mil x .00475)	If more than \$20 million: \$93,100 + (Gross Receipts Over \$20 mil x .005)	

Ind. Code	Business Description & Tax Basis	Minimum Tax	Min Tax-\$1million	\$1-\$2.5 million	\$2.5-\$20 million	\$20-\$50million	Over \$50 million
<b>G</b>	<b>Recreation/Entertainment</b> <i>(based on gross receipts)</i>	<i>If under \$14,285:</i> \$60.00	If more than \$14,285: \$60 + (Gross Receipts over \$14,285 x .0042)	If more than \$1 million: \$4,200 + (Gross Receipts over \$1 mil x .0045)	If more than \$2.5 million: \$10,950 + (Gross Receipts Over \$2.5 mil x .00475)	If more than \$20 million: \$94,075 + (Gross Receipts Over \$20 mil x .005)	If more than \$50 million: \$244,075 + (Gross Receipts Over \$50 mil x .00525)
<b>H</b>	<b>Contractors</b> <i>(Oakland gross receipts)</i>	<i>If under \$33,333:</i> \$60.00	If more than \$33,333: \$60 + (Gross Receipts over \$33,333 x .0018)	If more than \$1 million: \$1,800 + (Gross Receipts over \$1 mil x .0021)	If more than \$2.5 million: \$4,950 + (Gross Receipts Over \$2.5 mil x .0028)	If more than \$20 million: \$53,950 + (Gross Receipts Over \$20 mil x .004)	If more than \$50 million: \$173,950 + (Gross Receipts Over \$50 mil x .005)
<b>I</b>	<b>Manufacturing</b> <i>(based on value-added)</i>	<i>If under \$50,000:</i> \$60.00	If more than \$50,000: \$60 + (Gross Receipts over \$50,000 x .0012)	If more than \$1 million: \$1,200 + (Gross Receipts over \$1 mil x .00132)	If more than \$2.5 million: \$3,180 + (Gross Receipts Over \$2.5 mil x .0015)	If more than \$20 million: \$29,430 + (Gross Receipts Over \$20 mil x .0018)	If more than \$50 million: \$83,430 + (Gross Receipts Over \$50 mil x .0025)
<b>J</b>	<b>Hotel/Motel</b> <i>(based on gross receipts)</i>	<i>If under \$33,333:</i> \$60.00	If more than \$33,333: \$60 + (Gross Receipts over \$33,333 x .0018)	If more than \$1 million: \$1,800 + (Gross Receipts over \$1 mil x .0021)	If more than \$2.5 million: \$4,950 + (Gross Receipts Over \$2.5 mil x .0028)	If more than \$20 million: \$53,950 + (Gross Receipts Over \$20 mil x .0035)	If more than \$50 million: \$158,950 + (Gross Receipts Over \$50 mil x .004)
<b>K</b>	<b>Admin Headquarters</b> <i>(gross payroll)</i>	<i>If under \$50,000:</i> \$60.00	If more than \$50,000: \$60 + (Gross Receipts over \$50,000 x .0012)	If more than \$1 million: \$1,200 + (Gross Receipts over \$1 mil x .002)	If more than \$2.5 million: \$4,200 + (Gross Receipts Over \$2.5 mil x .00375)	If more than \$20 million: \$69,825 + (Gross Receipts Over \$20 mil x .005)	If more than \$50 million: \$219,825 + (Gross Receipts Over \$50 mil x .0055)
<b>L</b>	<b>Media Firms</b> <i>(based on gross receipts)</i>	<i>If under \$50,000:</i> \$60.00	If more than \$50,000: \$60 + (Gross Receipts over \$50,000 x .0012)	If more than \$1 million: \$1,200 + (Gross Receipts over \$1 mil x .0015)	If more than \$2.5 million: \$3,450 + (Gross Receipts Over \$2.5 mil x .0023)	If more than \$20 million: \$43,700 + (Gross Receipts Over \$20 mil x .004)	If more than \$50 million: \$163,700 + (Gross Receipts Over \$50 mil x .0045)
<b>M</b>	<b>Utility Companies</b> <i>(based on gross receipts)</i>	<i>If under \$60,000:</i> \$60.00	If more than \$60,000: \$60 + (Gross Receipts over \$60,000 x .001)	If more than \$1 million: \$1,000 + (Gross Receipts over \$1 mil x .00225)	If more than \$2.5 million: \$4,375 + (Gross Receipts Over \$2.5 mil x .00325)	If more than \$20 million: \$61,250 + (Gross Receipts Over \$20 mil x .00375)	If more than \$50 million: \$173,750 + (Gross Receipts Over \$50 mil x .004)



Ind. Code	Business Description & Tax Basis	Minimum Tax	Min Tax-\$1million	\$1-\$2.5 million	\$2.5-\$20 million	\$20-\$50million	Over \$50 million	
N	Miscellaneous <i>(based on gross payroll)</i>	<i>If under \$50,000:</i>						
		\$60.00	If more than \$50,000: \$40 + (Gross Receipts over \$50,000 x .0012)	If more than \$1 million: \$1,200 + (Gross Receipts over \$1 mil x .0015)	If more than \$2.5 million: \$3,450 + (Gross Receipts Over \$2.5 mil x .0024)	If more than \$20 million: \$45,450 + (Gross Receipts Over \$20 mil x .0039)	If more than \$50 million: \$162,450 + (Gross Receipts Over \$50 mil x .0055)	
O	Residential & Non-Residential Rental Property <i>(based on gross receipts)</i>	<i>If under \$1,000:</i>						
		\$13.95			<i>If over \$1,001 or more:</i> (Gross Receipts x .01395)			
P	Cannabis <i>(based on gross receipts)</i>	<b>2022 &amp; After Cannabis Business Tax Rates</b>						
		<b>Equity</b>						
			Retail	Indoor Cultivation	Outdoor Cultivation	Manufacturing Packaging & Storage	Distribution	
		\$0-\$1.5m	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%
		\$1.5m-\$5m	5.00%	5.00%	4.50%	4.50%	3.00%	3.00%
		Over \$5m	5% (Non-Marginal)	5% (Non-Marginal)	5.00%	5.00%	4.00%	4.00%
		<b>General (Non-Equity)</b>						
		\$0-\$750K	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%
		\$750K-\$1.5mil	4.00%	4.00%	3.50%	3.50%	2.50%	2.50%
		\$1.5m-\$5m	5.00%	5.00%	4.50%	4.50%	3.00%	3.00%
		Over \$5m	5% (Non-Marginal)	5% (Non-Marginal)				
		Q	Firearms Ammunition <i>(based on gross receipts)</i>		<i>If under \$2,500:</i> \$60.00			<i>If \$2,500 or more:</i> \$60 + \$24 per thousand over \$2,500
RA	Ambulances Services <i>(based on the number of vehicles)</i>			\$149 per Vehicle				
RL	Limousines <i>(based on the number of vehicles)</i>			\$180.00 per Vehicle				
RT	Taxicabs <i>(based on the number of permits)</i>			\$180 per Permit				
S	Transportation & Trucking <i>(based on the number of employees)</i>				\$150 for first person employed; \$25 per person for the next 9 persons employed; \$30 per person for the next 90 persons employed; \$40 per person for persons employed beyond the first 100			