



# COUNTY OF ALAMEDA

Treasurer-Tax Collector's Office – Business License Tax Section  
224 W. Winton Avenue, Suite 169 Hayward, CA 94544-1221  
(510) 670-6400

• Please Check One •	
NEW BUSINESS	<input type="checkbox"/>
CHANGE OF OWNER	<input type="checkbox"/>
ADD'L LOCATION	<input type="checkbox"/>
RESUMPTION OF BUS.	<input type="checkbox"/>
OTHER	<input type="checkbox"/>

## BUSINESS LICENSE APPLICATION

Business Name _____	<b>OFFICIAL USE ONLY</b>
Business Location (Not a P.O. Box) _____	
City _____ State _____ Zip _____	
Bus. Phone ( ) _____ Bus. Fax ( ) _____	
Mailing Address (if Different) _____	
City _____ State _____ Zip _____	
Email _____	

Start Date _____	Description of Business _____
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Ownership:  Corporation  Ltd. Liability Corporation  Sole Proprietorship  Partnership  Trust

State License No. \_\_\_\_\_ License Type \_\_\_\_\_ Expiration Date \_\_\_\_\_

Resale No. \_\_\_\_\_ Federal ID No. \_\_\_\_\_ State ID No. \_\_\_\_\_

**CONFIDENTIAL INFORMATION - Enter below names of Owners, Partners, or Corporate Officers**

Owner Name \_\_\_\_\_ Title \_\_\_\_\_ Phone ( ) \_\_\_\_\_  
Home Address \_\_\_\_\_ Cell Phone ( ) \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Social Security No. \_\_\_\_\_ Drivers License No. \_\_\_\_\_

Owner Name \_\_\_\_\_ Title \_\_\_\_\_ Phone ( ) \_\_\_\_\_  
Home Address \_\_\_\_\_ Cell Phone ( ) \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Social Security No. \_\_\_\_\_ Drivers License No. \_\_\_\_\_

**CONFIDENTIAL INFORMATION - In case of emergency**

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone ( ) \_\_\_\_\_  
Address \_\_\_\_\_ Cell Phone ( ) \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**PLEASE FILL IN THE APPROPRIATE BOXES BELOW AND SIGN**

**If applicable, check the appropriate exemption box:**  General  Non-Profit Corporation, Organization, Association  
 Agricultural  Physical Infirmary, Unavoidable Misfortune, Poverty

Business Type	Flat Fee Calculation	Amount Due
Peddler - Any Type	Calculate using Peddler Business License Fee Calculation table on reverse and enter here → <b>Or call our office for assistance with the fee calculation.</b>	
Real Estate Broker - Fixed Office	(# of offices _____ X \$40.00 + (# of salespersons employed _____ X \$20.00) = _____ →	
Real Estate Broker - No Fixed Office	Did you make 3 or more sales or earn \$20,000 or more in commissions or fees during the past 12 months? If Yes _____ → If No _____ →	\$30.00 \$0.00
Ambulance and Limousine	(# of vehicles _____ X \$16.00) = _____ →	
Taxi Cab	(# of vehicles _____ X \$30.00) = _____ →	
Itinerant Vendor	\$34 per month for temporary or transient businesses operating not longer than 4 months) (# of months _____ X \$34.00) = _____ →	
All Other Businesses ( tax rate based on gross receipts)	Please pay the \$20 initial application fee. _____ →	\$20.00

I declare under penalty of perjury that to my knowledge all information contained herein is true and correct:

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Submit this business application form together with the payment to the above address. This application form must be signed. Please make your check or money order payable to Alameda County Tax Collector. Do not mail cash. Business license will be mailed to the business address after the business application form is processed. Allow five (5) to six (6) weeks to receive your license. This is very important that you notify this office for any change(s) in the information you provided to this application during the entire life of your establishment.

Peddler Business License Fee Calculation			
Peddler Type	Rate	Calculation	Fee
Peddler - Confections/Beverages	\$4.00	<b>Rate X (# of 120 day quarters or partial quarters in operation this year _____) X (# of peddlers _____) =</b> Example: Peddler-Confections/Beverages business will operate 260 days this year with 2 peddlers $260/120 = 2.17$ rounds up to 3 quarters $\$4.00 \times 3 \text{ quarters} \times 2 \text{ peddlers} = \$24.00$ license fee	
Peddler - Food from Container on Foot	\$8.00		
Peddler - Home Manufactured Goods (not food)	\$14.00		
Peddler - Confections/Beverage from Vehicle	\$14.00	<b>Rate X (# of 120 day quarters or partial quarters in operation this year _____) X (# of stands/vehicles _____) =</b> Example: Peddler-Confections from Vehicle business will operate 160 days this year with 3 vehicles $160/120 = 1.33$ rounds up to 2 quarters $\$14.00 \times 2 \text{ quarters} \times 3 \text{ vehicles} = \$84.00$ license fee	
Peddler - Retail Food from Vehicle	\$17.00		
Peddler - Wholesale Food from Vehicle	\$67.00		
Peddler - Medicines	\$20.00	<b>Rate X (# of days in operation this year _____) X (# of peddlers _____) _____ → =</b>	
Peddler - Novelties, Flowers, etc.	\$20.00	<b>Rate X (# of months or partial months in operation this year _____) X (# of peddlers _____) _____ → =</b> Example: Peddler-Novelties, Flowers business will operate 6.5 months this year with 2 peddlers 6.5 months rounds up to 7 months $\$20.00 \times 7 \text{ months} \times 2 \text{ peddlers} = \$280.00$ license fee	
Peddler - General Merchandise	\$67.00		

### SECTION 3.04.040 BUSINESS

The term "business" shall include all activities engaged in or caused to be engaged in within the unincorporated area of the County with the object of gain, benefit or advantage, whether direct or indirect, to the taxpayer or to another or to others, but does not include the service rendered by an employee to his or her employer or a casual isolated transaction. Although an activity of a taxpayer may be incidental to another or other of his business activities each such activity shall be considered to be business engaged in within the meaning of this Chapter. Except as provided in sections 3.04.490 and 3.04.500, businesses with less than \$5,000 in gross receipts are not subject to the business license tax.

### SECTION 3.04.040 NEWLY ESTABLISHED BUSINESS

"NEWLY ESTABLISHED BUSINESS" IS DEFINED AS:

1. A business commencing operation in the unincorporated areas of the County for the first time;
2. An additional location of an existing business, which location commences operation in the unincorporated areas of the County for the first time;
3. A business which resumes operation in the unincorporated areas of the County after having been out of operation in the unincorporated areas of the County during the entire previous tax year; or
4. An existing business in the unincorporated areas of the County which in a single tax year sells 80% or more of its ownership to the same person except that if the sale is:
  - a. One between departments or units of the same business;
  - b. One between a partnership and its partners; and
  - c. One between "affiliated corporations."

### SECTION 3.04.010 NEW BUSINESS REGISTRATION

Every person applying for a first license for a newly established business shall pay a registration fee in the amount of \$20.00 within 15 days from the date of commencement of business activity. The purpose of this fee is to offset a portion of the administrative costs. This section shall apply only to businesses first established after the beginning of any license year.

### SECTION 3.04.110 AMENDED TAX AND RENEWAL FOR NEW BUSINESS

**A.** If the business terminates on or before the end of the year in which the business commenced, the taxpayer shall file a statement within thirty (30) days of the cessation and pay a first year tax less twenty dollars (\$20.00) registration fee, based upon the tax base and rate applicable to the business classification for the period that the business was in operation.

**B.** If the business continues operation after December 31st of the year in which it commenced, the taxpayer shall file a statement and pay by March 1st a business tax less the twenty dollars (\$20.00) registration fee based upon the tax base and rate applicable to the business classification for the period of the preceding year that the business was in operation and shall also file a renewal tax declaration and pay a second year tax by March 1st based upon the tax base and rate applicable to the business classification.