



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

NEW CONTRACTOR'S APPLICATION
 APPLY ONLINE: <https://LTSS.OAKLANDNET.COM>


Read instructions on other side before completing the application. *THIS APPLICATION IS FOR STATE LICENSED CONTRACTORS ONLY.*

1. Business Name / DBA:					
2. Business Address: Number:		Street:		Suite:	
City:		State:		Zip:	
					3. Do you own this location? <input type="checkbox"/> Yes <input type="checkbox"/> No
4. Number of full time employees:		5. Business Start Date: (in Oakland)		6. State Contractor's License Number: Expiration:	
7. Zoning application #: (for all Oakland business addresses)		8. Federal Tax ID #: (if Corporation, Partnership, LLC/LP)		9. CA State Seller's Permit #:	
10. Business Phone: () - Ext:			Contact Phone: () - Ext:		
11. Mailing Address: Attention: _____ _____ _____					
12. E-mail address:					
13. Type of Contractor: <input type="checkbox"/> General / Building <input type="checkbox"/> Electrical <input type="checkbox"/> Drywall / Concrete			<input type="checkbox"/> Plumbing, Heating & Air Conditioning <input type="checkbox"/> Roofing & Siding <input type="checkbox"/> Misc. Trade / Other:		
			14. 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		
15. Business Owner(s) - First & Last Names:		Title: (Owner, CEO, CFO, etc.)		Social Security Number: (or Driver's License Number or State ID Number/State or Municipal ID)	

16. Registration fee: (Due within 30 days of the business start date) \$99.00 Business Registration Fee + \$4.00 State Mandated Disability Access and Education Revolving Fund + \$5.00 City Recordation & Technology Fee					\$ 108.00
17. Penalty due on all late registration fee payments: If registration fee is paid 30-60 days after business start date add \$9.90 or if registration fee is paid 61 days or more after business start date add \$24.75					\$
18. Interest due on all late registration fee payments: (Add lines 16-17) x 1% per calendar month					\$
19. First Year 20__ ESTIMATED Oakland Gross Receipts \$ _____ x (See attached Chart for Tax Rate) or \$60.00 whichever is greater.					\$
20. Minimum Wage and Labor Standards Fee \$5.00 per employee: For Oakland based businesses ONLY.					\$
20A. Total number of employees in 2023 _____ x \$5.00					\$
21. Payment enclosed: Add lines 16-20 (Make check payable to "Oakland Business Tax")					\$
22. 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 THE NEW CONTRACTOR APPLICATION

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

1. Enter your business name as it appears on your State Contractor's License.
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 if you own the business location 'yes' or 'no'.
4. Enter the number of full-time employees, do not include the owner(s) as employees.
5. Enter the date that business activity was started in Oakland.
6. State Contractor's License: Enter the Contractor's License number and Expiration Date.
7. Zoning Permit Number - required: For all Oakland-based contractors. You must first complete a zoning clearance application and pay the zoning fee to the Building Services Dept. at 250 Frank H. Ogawa Plaza, 2nd Floor. Telephone: 510-238-3911. When this is completed, please remit a copy of the zoning permit along with this new Contractor's Application to our office to register your business.
8. Federal Tax ID Number - required: Enter number if your business entity is a Partnership, Corporation, LLC or LLP.
9. California State Seller's Permit Number - required: Enter number if businesses is engaged in wholesale, retail, or resale activities.
10. Enter business phone number and enter contact/cell phone number.
11. Mailing Name & Address: Enter the mailing name and 'Attention' with a street address or PO Box to whom and where renewal forms and correspondences are to be sent.
12. Enter your email address(es) on this line (optional). Check the box to opt out of paper correspondences.
13. Type of Contractor: Check the appropriate box.
14. Check the appropriate box for the ownership type of this business entity.
15. List each business owner's name and title, Social Security Number, Driver's License, State ID information or Municipal ID information.
16. Initial Registration Fee Due: Preprinted (\$99.00 Business Tax Registration Fee + \$4.00 State Mandated Disability Access and Education Revolving Fund* and \$5.00 City Technology & Recordation Fee). The total registration fee of \$108.00 must be paid at the time you register your business with our office. Registration fee is non-refundable.
17. Penalty on Late Registration Fee: If registration fee is paid 30-60 days after business start date add \$9.90 penalty or if registration fee is paid more than 61 days after business start date add \$24.75 penalty.
18. Interest on Late Registration Fee: Calculate interest at 1% per calendar month on the total of the registration fee plus penalty.
19. First Year Estimated Oakland Gross Receipts is required: Enter an estimation of Oakland gross receipts for the first year or portion thereof. 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.
20. Minimum Wage and Labor Standards Fee: For Oakland based businesses ONLY. The fee is \$5.00 per employee.
21. Payment Enclosed: Enter the total registration fee, penalty and interest and estimated tax due (add Lines 16-20). Penalty and interest will be assessed on late registration fee and/or prior year late tax payments. 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).
22. Be sure to sign and date this form. Remit 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:

Mon, Tues, Thurs and Fri: 8:00 AM-4:00 PM, Wed: 9:30 AM-4:00 PM

IMPORTANT TAX RENEWAL INFORMATION

The \$108.00 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 based on the annual Oakland gross receipts OR a minimum tax of \$60.00, whichever is greater. 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.

The Department of Rehabilitation at: www.rehab.cahwnet.gov

The California Commission on Disability Access at: www.cdda.ca.gov

08-24-2023



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
A	Retail Sales <i>(based on gross receipts)</i>	<i>If \$66,666 or under:</i> \$60.00	<i>If more than \$66,666:</i> \$60 + (Gross Receipts over \$66,666 x .0009)	<i>If more than \$1 million:</i> \$900 + (Gross Receipts over \$1 mil x .0011)	<i>If more than \$2.5 million:</i> \$2,550 + (Gross Receipts Over \$2.5 mil x .0018)	<i>If more than \$20 million:</i> \$34,050 + (Gross Receipts Over \$20 mil x .002)	<i>If more than \$50 million:</i> \$94,050 + (Gross Receipts Over \$50 mil x .0025)
B	Grocers <i>(based on gross receipts)</i>	<i>If \$120,000 or under:</i> \$60.00	<i>If more than \$120,000:</i> \$60 + (Gross Receipts over \$120,000 x .0005)	<i>If more than \$1 million:</i> \$500 + (Gross Receipts over \$1 mil x .00055)	<i>If more than \$2.5 million:</i> \$1325 + (Gross Receipts Over \$2.5 mil x .001)	<i>If more than \$20 million:</i> \$18,825 + (Gross Receipts Over \$20 mil x .00175)	<i>If more than \$50 million:</i> \$71,325 + (Gross Receipts Over \$50 mil x .0025)
C	Automobile Sales <i>(based on gross receipts)</i>	<i>If \$50,000 or under:</i> \$60.00	<i>If more than \$50,000:</i> \$60 + (Gross Receipts over \$50,000 x .0012)	<i>If more than \$1 million:</i> \$1200 + (Gross Receipts over \$1 mil x .00145)	<i>If more than \$2.5 million:</i> \$3375 + (Gross Receipts Over \$2.5 mil x .0018)	<i>If more than \$20 million:</i> \$34875 + (Gross Receipts Over \$20 mil x .002)	<i>If more than \$50 million:</i> \$94,875 + (Gross Receipts Over \$50 mil x .0025)
D	Wholesale Sales <i>(based on gross receipts)</i>	<i>If under \$54,545:</i> \$60.00	<i>If more than \$54,545:</i> \$60 + (Gross Receipts over \$54,545 x .0011)	<i>If more than \$1 million:</i> \$1,100 + (Gross Receipts over \$1 mil x .0012)	<i>If more than \$2.5 million:</i> \$2,900 + (Gross Receipts Over \$2.5 mil x .0018)	<i>If more than \$20 million:</i> \$34,400 + (Gross Receipts Over \$20 mil x .002)	<i>If more than \$50 million:</i> \$94,400 + (Gross Receipts Over \$50 mil x .0025)
E	Business/Personal Services <i>(gross receipts)</i>	<i>If under \$42,857:</i> \$60.00	<i>If more than \$42,857:</i> \$60 + (Gross Receipts over \$42,857 x .0014)	<i>If more than \$1 million:</i> \$1,400 + (Gross Receipts over \$1 mil x .0021)	<i>If more than \$2.5 million:</i> \$4,550 + (Gross Receipts Over \$2.5 mil x .0028)	<i>If more than \$20 million:</i> \$53,550 + (Gross Receipts Over \$20 mil x .004)	<i>If more than \$50 million:</i> \$173,550 + (Gross Receipts Over \$50 mil x .0045)
F	Professional/Semi-Professional Services <i>(based on gross receipts)</i>	<i>If under \$16,666:</i> \$60.00	<i>If more than \$16,666:</i> \$60 + (Gross Receipts over \$16,666 x .0036)	<i>If more than \$1 million:</i> \$3,600 + (Gross Receipts over \$1 mil x .00425)	<i>If more than \$2.5 million:</i> \$9,975 + (Gross Receipts Over \$2.5 mil x .00475)	<i>If more than \$20 million:</i> \$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
G	Recreation/Entertainment <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)
H	Contractors <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)
I	Manufacturing <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)
J	Hotel/Motel <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)
K	Admin Headquarters <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)
L	Media Firms <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)
M	Utility Companies <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	<i>If more than \$50,000:</i> \$60 + (Gross Receipts over \$50,000 x .0012)	<i>If more than \$1 million:</i> \$1,200 + (Gross Receipts over \$1 mil x .0015)	<i>If more than \$2.5 million:</i> \$3,450 + (Gross Receipts Over \$2.5 mil x .0024)	<i>If more than \$20 million:</i> \$45,450 + (Gross Receipts Over \$20 mil x .0039)	<i>If more than \$50 million:</i> \$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>	2022 & After Cannabis Business Tax Rates					
			Retail	Indoor Cultivation	Outdoor Cultivation	Manufacturing Packaging & Storage	Distribution
		Equity					
		\$0-\$1.5m	0.12%	0.12%	0.12%	0.12%	0.12%
		\$1.5m-\$5m	5.00%	5.00%	4.50%	4.50%	3.00%
		Over \$5m	5% (Non-Marginal)	5% (Non-Marginal)	5.00%	5.00%	4.00%
		General (Non-Equity)					
		\$0-\$750k	0.12%	0.12%	0.12%	0.12%	0.12%
		\$750k-\$1.5mil	4.00%	4.00%	3.50%	3.50%	2.50%
		\$1.5m -\$5m	5.00%	5.00%	4.50%	4.50%	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>	<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</i>					