



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

NEW RENTAL APPLICATION

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

Read instructions on other side before completing the application.

| | | | |
|---|--|--|---|
| 1. Assessor's Parcel Number: | | 2. County Use Code: | |
| 3. Owner Information: (must match Alameda County Records) | | | |
| 4. Rental Address: | | | Oakland, CA 946_____ |
| 5. Rental Start Date: <small>(Date rental activity first began)</small> | 6. Square Footage: <small>(According to Alameda County records)</small> | 7. Number of Units: <small>(Residential Only)</small> | 8. Number of Bedrooms: <small>(Residential Only)</small> |
| 9. Ownership Type: <input type="checkbox"/> Sole Ownership <input type="checkbox"/> Non-Profit <input type="checkbox"/> LP/LLP <input type="checkbox"/> Trust <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> LLC | | 10. Federal Tax ID Number: <small>(If Corporation, Partnership, Trust, LP/LLP or LLC)</small> | |
| 11. Property Type: <input type="checkbox"/> Single Family Residence* <input type="checkbox"/> Commercial/Industrial <input type="checkbox"/> Duplex* <input type="checkbox"/> Sublet <input type="checkbox"/> Triplex* <input type="checkbox"/> Mixed Use* <input type="checkbox"/> Fourplex* <input type="checkbox"/> Apartments (5 or more units)* <small>*All residential units are subject to the Rent Adjustment Program</small> | | CITY OF OAKLAND RENT ADJUSTMENT PROGRAM Owners of Rental Property may be subject to the Rent Adjustment Program Fee of \$101.00 per Rental Unit per year. For more information visit: https://www.oaklandca.gov/topics/rent-adjustment-program or call (510) 238-3721. Email: rap@oaklandca.gov | |
| 12. 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> |
| 13. Mailing Address: | | Attention: _____ | |
| 14. E-mail address: | | | |
| 15. Main Phone: () - Ext: | | Secondary Phone: () - Ext: | |
| 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 .01395 or \$13.95 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 NEW RENTAL APPLICATION

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

Register each rental property separately.

1. Enter the Alameda County Assessor's Parcel Number (APN).
2. Enter the Alameda County Use Code (if known).
3. Enter the rental property owner name(s) as shown on your Alameda County property tax bill (a DBA name cannot be used for the property on this form unless it is the name on record with Alameda County).
4. Enter the address of the rental property as shown on your Alameda County property tax bill.
5. Enter the date you first began renting, leasing or subletting this property to paying tenant(s).
6. Provide the square footage of the house or building, as per Alameda County records (if known).
7. Indicate how many residential units are on this property (including owner- and family-occupied units).
8. Indicate the total number of bedrooms (residential units only).
9. Check the appropriate box that pertains to the ownership type of this property as listed on the Alameda County records.
10. Enter Federal Tax ID Number if this rental property is owned by a Corporation, Partnership, Trust, LP/LLP or LLC.
11. Check the appropriate box for the type of property – Single Family Residence, Duplex, Triplex, Fourplex, Apartments (5 or more units), Commercial/Industrial, Sublet or Mixed-Use (properties with both residential and commercial units).
12. List each business owner's name and title, Social Security Number, Driver's License, State ID information or Municipal ID information.
13. 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.
14. Enter email address(es) (optional). Check the box to opt out of paper correspondences.
15. Enter main phone number and secondary phone number.
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. Then calculate the estimated Oakland Gross Receipts _____ x .01395 or enter \$13.95 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 is \$13.95 per \$1,000 of your annual Oakland gross receipts OR a minimum tax of \$13.95, 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> | | | | | |