



BUSINESS LICENSE APPLICATION

200 Civic Center Drive, Vista, CA 92084
Attn: Business License Department
Phone (760) 639-6174 www.CityofVista.com

Business Name, Corporation Name, Business Location, Bus. Phone, Mailing Address, Description of Business, State License No., Start Date, Resale No., Federal ID No., State ID, OFFICIAL USE ONLY (NEW APPLICATION, CHANGE OF ADDRESS, etc.), Ownership, Business Type

Does your business include: Tobacco Products, Alcoholic Beverages, Massage Services
Are you taking in pawn or accepting items for sale on consignment?
Does your business use water in its operations?
Will your business involve cultivation, distribution or possession of medical or any other form of marijuana?

Enter below names of Owners, Partners, or Corporate Officers - Use additional sheets as necessary
Owner Name, Title, Phone, Home Address, Driver's License No., Social Security No., *E-Mail

In case of emergency, please contact:
Name, Title, Phone, Address, Cell Phone

COMPLETE THE FOLLOWING: No. of Employees, Vehicles, Tenants of Vista Bus. Park
ENTER 12 MONTH ESTIMATED GROSS RECEIPTS: \$ [] Gross Receipts are based on 12 months from [] to []
Business License Tax Due, Penalties, Prior Year License Fees, Downtown BID Fee, Home Occupation Permit, TOTAL AMOUNT DUE \$ []

I declare, under penalty of perjury, that the above application is true and correct to the best of my knowledge. I certify that I will operate my business in accordance with all applicable Federal, State and City laws and regulations.
Date: Signature of Owner or Representative: Title
RETURN ENTIRE APPLICATION FORM TO ABOVE ADDRESS AND MAKE CHECK PAYABLE TO THE CITY OF VISTA

LICENSE REVIEWED & APPROVED BY: Commercial, Vista Bus Park, Industrial, Residential, Use Approved:
PRORATED GROSS RECEIPTS: \$ [] Based on [] months from start date [] to expiration date []
OFFICIAL USE ONLY: Start Date, Exp Date, Fee Paid, Ck/Rcpt#, C/C, CASH, CHECK, M.O., Prior License #, On Spreadsheet?, Final/ Pmt input by, Input date, Released by/date

BUSINESS LICENSE TAX CALCULATION

- Step 1 Enter your gross receipts here for the license year.
use number from the front of this form (Estimated Gross Receipts box).

See information below on what constitutes gross receipts. \$ _____
- Step 2 Using the table below, mark the line where your gross receipts fall.
You will use this line for all further calculations.
- Step 3 Enter the amount found in Column A of the line you marked - \$ _____
- Step 4 Subtract amount in step 3 from amount in step1 = \$ _____
- Step 5 Enter the amount found in Column B of the line you marked x \$ _____
- Step 6 Multiply amount in step 4 by amount in step 5 = \$ _____
- Step 7 Enter the amount found in Column C of the line you marked + \$ _____
- Step 8 Add amount in step 6 and amount in step 7 = \$ _____

THIS IS YOUR BUSINESS LICENSE TAX
(Transfer this amount to the front of this form- License Tax Due box).

*If you have questions about the business license tax calculation,
please call the Business License Office at 760-639-6174 for assistance.*

<u>GROSS RECEIPTS TABLE</u>		Subtract	Multiply by	Base Fee
Retail, Service, Professional Businesses		(this is column A)	(this is column B)	(this is column C)
\$ -	to \$ 15,000			\$ 15
\$ 15,001	to \$ 20,000	\$ 15,000	0.0010	\$ 15
\$ 20,001	to \$ 30,000	\$ 20,000	0.0009	\$ 20
\$ 30,001	to \$ 60,000	\$ 30,000	0.0008	\$ 29
\$ 60,001	to \$ 200,000	\$ 60,000	0.0007	\$ 53
\$ 200,001	to \$ 300,000	\$ 200,000	0.0006	\$ 151
\$ 300,001	to \$ 600,000	\$ 300,000	0.0005	\$ 211
\$ 600,001	to \$ 1,500,000	\$ 600,000	0.0004	\$ 361
\$1,500,501	to \$ 2,000,000	\$ 1,500,000	0.0003	\$ 721
Over	\$ 2,000,000	\$ 2,000,000	0.0002	\$ 871

Gross Receipts:

Gross receipts are the total amount received by your company for the business in Vista before deducting any expenses or payments you make. The definition of gross receipts is printed below. Failure to report the correct gross receipts for the business is a violation of the City Municipal Code.

Special gross receipts definitions apply to contractors working inside the City, research & development businesses and businesses which have only a portion of the business located in the City limits. Please contact 760-639-6174 if your business falls into one of these categories, so we can assist you in computing the gross receipts.

Vista Municipal Code 5.04.020 Definitions, Gross Receipts: Gross Receipts means the total of amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act or service, or whichever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares or merchandise.

Included in gross receipts are all receipts, cash, credits and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever.

Excluded from "gross receipts" are the following:

1. Cash discounts allowed and taken on sales.
2. Credit allowed on property accepted as part of the purchase price and which may later be sold.
3. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser.
4. Such part of the sale price of property returned by purchasers upon rescission of the contract of sale as is refunded either in cash or by credit.
5. Amounts collected for others where the business is acting as an agent or trustee to the extent that such amounts are paid to those for whom collected, provided the agent or trustee furnishes the collector, upon request, with the names and addresses of such others and the amount paid to them.
6. Receipts of refundable deposits, except that refundable deposits forfeited and taken into income of the business shall not be excluded.
7. As to a real estate or other agent or broker, the sales price of real estate or other property sold for the account of others, except that portion which represents commission or other income to the agent or broker.
8. As to a retail gasoline dealer, a portion of his receipts from the sale of motor vehicle fuels equal to the motor vehicle fuel license tax imposed and previously paid under the provisions of Part 2 of Division 2 of the Revenue and Taxation Code of the State of California.
9. Reimbursement for advances previously made on behalf of the payor.
10. As to a retail gasoline dealer, the special motor fuel tax imposed by Section 4041 of Title 26 of the United States Code if paid by the dealer or collected by him from the consumer or purchaser.

Additional documentation may be required if one of the exclusions applies to your business.

Downtown Business Improvement District (BID Fee Calculation)

This fee is only charged to businesses located in the downtown area. If your business is located downtown or if you are not sure if this applies, call the business license office 760-639-6174 for the amount due.

Revised 04/12/11