



# CITY OF NEWPORT BEACH

REVENUE DIVISION  
 100 CIVIC CENTER DR • P.O. BOX 1768  
 NEWPORT BEACH, CA 92658-8915  
 (949) 644-3141 • RevenueHelp@newportbeachca.gov  
 http://www.newportbeachca.gov/Revenue

## BUSINESS LICENSE TAX APPLICATION

OFFICE USE ONLY
BUSINESS NUMBER
LICENSE NUMBER

For your convenience, you may pay by credit card and avoid processing fees by using the City's Online Services at [www.newportbeachca.gov/business](http://www.newportbeachca.gov/business).

PLEASE PRINT CLEARLY IN **BLACK INK**. ILLEGIBLE APPLICATIONS WILL BE RETURNED.

- Business (DBA) Name (Maximum 30 Characters) \_\_\_\_\_
- Location Address \_\_\_\_\_ Suite \_\_\_\_\_  
City, State, Zip \_\_\_\_\_
- Web Site Address \_\_\_\_\_
- Service Address (Public Record) \_\_\_\_\_ Suite \_\_\_\_\_  
Where you consent to receive service of process  
City, State, Zip \_\_\_\_\_
- Business Phone (\_\_\_\_\_) \_\_\_\_\_
- Mailing Address \_\_\_\_\_ Suite \_\_\_\_\_  
City, State, Zip \_\_\_\_\_
- Email Address \_\_\_\_\_
- Business Activity \_\_\_\_\_
- Product Sold \_\_\_\_\_
- State License (Contractor, Real Estate, Medical, etc.) No. \_\_\_\_\_ Type \_\_\_\_\_ Exp. \_\_\_\_ / \_\_\_\_
- Start Date in Newport Beach \_\_\_\_\_
- Seller's Permit No. \_\_\_\_\_
- Type of Ownership (check one)  Sole Proprietorship  Limited Liability Company (LLC)  Partnership  
 Corporation / Corp. ID No. \_\_\_\_\_ State \_\_\_\_\_
- Identification Number: Choose one below & provide number as indicated (Not Public Record)  
Driver's License No. & State \_\_\_\_\_ Federal Tax ID No. (FEIN) \_\_\_\_\_  
Municipal ID No. & City \_\_\_\_\_ Social Security No. \_\_\_\_\_
- Owner or Principal Information. *If necessary, please attach a list of additional principals.*  
The first name listed will appear on the business tax certificate.  
Name \_\_\_\_\_ Drivers License No. \_\_\_\_\_  
Residence Address \_\_\_\_\_ Unit No. \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Phone (\_\_\_\_\_) \_\_\_\_\_

16. Business Tax Rates. *The business tax is based on the location of your business. Please check the appropriate box.*

	My business is located <u>outside the City of Newport Beach</u> .	\$	274.00
	My business is located at a <u>residential location</u> in the City.	\$	174.00
	My business is located at a <u>commercial location</u> in the City. <b>Calculate Total Due Below</b> <i>The tax for in-city commercially based businesses is calculated by using the formula below. Multiply the number of W2 employees (or real estate agents) by \$18 if the business does not have a Sellers Permit, or by \$9 if the business does have a seller's permit, and add to the base tax. (Maximum total tax of \$1,773.00)</i> (In-City commercial locations only) <b>\$183.00 + (\$18.00 or \$9.00 X _____ (No. of W2 employees)) = \$ _____</b>		
	My business has a <u>State Contractor's (CSLB) License</u> . <b>Calculate Total Due Below</b> <i>The tax for businesses with a State Contractor's (CSLB) License is calculated by using the formula below. Multiply the number of W2 employees by \$18 if the business does not have a Sellers Permit, or by \$9 if the business does have a seller's permit, and add to the base tax. (Maximum total tax of \$262.00)</i> (State Licensed Contractors (CSLB) only) <b>\$174.00 + (\$18.00 or \$9.00 X _____ (No. of W2 employees)) = \$ _____</b>		
17.	State Mandated Fee* (see back for more info)	\$	4.00
18.	Processing Fee: Apply online at <a href="http://www.newportbeachca.gov">www.newportbeachca.gov</a> to avoid this processing fee.	\$	61.00
19.	Total Amount Due: Add Tax, State Mandate, and Processing Fee <b>Make checks payable to City of Newport Beach. *These rates are valid from July 1, 2019, through June 30, 2020.*</b>	\$	_____
20.	I hereby certify under the penalty of perjury that I am authorized to make this statement and the information provided on this application is true and correct. I also certify that I have read and understood the information on the back of this application.		
	Applicant's Signature _____	Date _____	Applicant's Name (Printed) _____ Title _____

## BUSINESS TAX CLASSIFICATIONS

The City of Newport Beach Business Tax is classified into the categories below. These are annual taxes and must be paid with the application.

**Out of Town Business** – If your business is based outside the City of Newport Beach, but you conduct business within the City, you are considered an Out of Town business and your tax rate is \$274.00.

**Residentially Based Business** – If you operate your business from your house in Newport Beach (which includes Balboa Island, Corona del Mar, Newport Coast, and Santa Ana Heights), you are considered a residentially based business and your tax rate is \$174.00.

**Commercially Based Business** – If your business is at a commercial location (this includes P.O. Boxes), you are considered a Commercially Based business and you pay a base tax of \$183.00 plus an amount per W2 employee that depends on whether your business generates sales tax for the City. If your business:

- a.) **does not** generate sales tax for the City of Newport Beach, your rate is \$18.00 per W2 employee to a maximum total tax of \$1,829.00.
- b.) **does** generate sales tax for the City, your rate is \$9.00 per W2 employee to a maximum total tax of \$914.00.

**Licensed State Contractors** – If your business is licensed with the State Contractor's Board, you pay a base tax of \$174.00 plus an amount per W2 employee (that is conducting business in the City of Newport Beach) that depends on whether your business generates sales tax for the City. If your business:

- a.) **does not** generate sales tax for the City of Newport Beach, your rate is \$18.00 per W2 employee to a maximum total tax of \$267.00.
- b.) **does** generate sales tax for the City, your rate is \$9.00 per W2 employee to a maximum total tax of \$270.00.

**Real Estate/Brokers** – Licensed real estate agents working under a broker are no longer required to pay CNB annual business license tax; however, their brokers will report agents as employees and pay the employee unit tax.

If you are a broker, please indicate any agents working in CNB on line 15 of your tax calculation.

## NOTIFICATION OF BUSINESS CHANGES

If your business has moved, it is important that you notify the City so you continue to receive important correspondence. If your business has relocated outside the City of Newport Beach (the City includes Balboa Island, Corona del Mar, Newport Coast, and Santa Ana Heights), **OR** if your business has moved to a commercial location, please notify the Revenue Division immediately. The move will affect your business tax rate. Also, if you have changed the type of ownership or the names of the owners, you may be required to complete a new business license application.

## STATE TAX AGENCY REPORTING

The information included on this application is provided to State tax agencies including the Franchise Tax Board and the California Department of Tax and Fee Administration, as required by law. Your accurate completion of this application will reduce the need for an investigator to contact the business owner for this information.

## RENEWALS

It is your responsibility to ensure that you pay your annual business tax in a timely manner. The City will mail courtesy renewal notices to the mailing address of record. However, if you do not receive a courtesy notice, you are not alleviated from this requirement. Penalties are imposed for late renewals.

If you have any questions regarding any of the requirements or information on this application, please call the Revenue Division at either (949) 644-3141 or send email to: [License@newportbeachca.gov](mailto:License@newportbeachca.gov).

## IF YOUR BUSINESS IS CONDUCTED FROM A COMMERCIAL LOCATION IN THE CITY OF NEWPORT BEACH, COMPLETE THE FOLLOWING INFORMATION

Name of person or company from whom you rent or lease \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

1. Will there be live entertainment?  NO  YES
2. Is there an alarm system on the premises? \*\*  NO  YES

\*\* Section 5.49.020 of the Newport Beach Municipal Code requires anyone who has installed and/or uses an alarm system to obtain an Alarm Permit from the Newport Beach Police Department. Please call the Alarm Office to obtain an Alarm Permit application: (949) 644-3722 or 644-3723, Monday through Friday, 8:00 am - 5:00 PM.

If you answered "Yes" to Question #1, please contact the Revenue Division for additional permit information.

**Issuance of a business license represents a tax payment and does *not* authorize any business otherwise restricted or regulated by any provision of the Zoning Code or other law. Questions regarding zoning restrictions for your business should be directed to the Planning Department at (949) 644-3200.**

\* Governor Brown signed AB 1379 into law. This Bill adds a mandated state fee of \$4 on any applicant for a local business license or renewal. The fee is to increase disability access and compliance with construction related accessibility requirements, and develop educational resources for businesses in order to facilitate compliance with federal and state disability laws.

**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](http://www.dgs.ca.gov/dsa)

The Department of Rehabilitation at [www.dor.ca.gov/](http://www.dor.ca.gov/)

[AB 3002 Business License, Building Permit Model Notice webpage](#)

The California Commission on Disability Access at [www.dga.ca.gov/ccda](http://www.dga.ca.gov/ccda)

[Disability Access Requirements and Resources Notice](#)

**Certain types of businesses, in addition to the filing and payment for the annual business license tax, must also be licensed or permitted by the City:**

Other City Licenses and Permits: <https://www.newportbeachca.gov/government/departments/finance/revenue-division/applications-permits-and-forms>

Apply online to avoid the processing fee: <https://apps.newportbeachca.gov/quest/Default?cat=BL>



## DISABILITY ACCESS REQUIREMENTS AND RESOURCES

# NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS

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:

DEPARTMENT OF  
GENERAL SERVICES  
Division of the State  
Architect, CASp Program

[www.dgs.ca.gov/dsa](http://www.dgs.ca.gov/dsa)  
[www.dgs.ca.gov/casp](http://www.dgs.ca.gov/casp)

DEPARTMENT OF  
REHABILITATION  
Disability Access Services

[www.dor.ca.gov](http://www.dor.ca.gov)  
[www.dor.ca.gov/Home/  
DisabilityAccessServices](http://www.dor.ca.gov/Home/DisabilityAccessServices)

DEPARTMENT OF  
GENERAL SERVICES  
California Commission on  
Disability Access

[www.dgs.ca.gov/ccda](http://www.dgs.ca.gov/ccda)  
[www.dgs.ca.gov/ccda/  
resources](http://www.dgs.ca.gov/ccda/resources)

## CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51- 55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit [www.apps2.dgs.ca.gov/DSA/casp/casp\\_certified\\_list.aspx](http://www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx).



## DISABILITY ACCESS REQUIREMENTS AND RESOURCES

### GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs to assist businesses with access compliance and access expenditures are available:

#### Disabled Access Credit for Eligible Small Businesses

**FEDERAL TAX CREDIT**—Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at [www.irs.gov](http://www.irs.gov).

**STATE TAX CREDIT**—Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at [www.ftb.ca.gov](http://www.ftb.ca.gov).

#### Architectural and Transportation Barrier Removal Deduction

**FEDERAL TAX DEDUCTION**—Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at [www.irs.gov](http://www.irs.gov).

#### California Capital Access Financing Program

**STATE FINANCE OPTION**—The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at [www.treasurer.ca.gov/cpcfca/calcap/](http://www.treasurer.ca.gov/cpcfca/calcap/).

### FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

**AMERICANS WITH DISABILITIES ACT OF 1990 (ADA)** —The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities, and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at [www.ada.gov](http://www.ada.gov).

**CALIFORNIA BUILDING CODE (CBC)**—The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at [www.dgs.ca.gov/bsc](http://www.dgs.ca.gov/bsc).