



**City of Newport Beach
Revenue Division
PO Box 1768, Newport Beach, CA 92658-8915**

EMPLOYEE CERTIFICATION

Name of Employee: _____ File Number: _____

City of Newport Beach Municipal Code, Chapter 5.04 (Business Licenses and Fees) states "No person shall operate a business in the City without first having obtained a license to do so." However, California State law (Business and Professions Code §16300) prohibits any municipality from imposing a business license tax on an employee, as defined by the IRS and the Franchise Tax Board. For purposes of this certification, this means services and income rendered as a W2 employee, *but excludes* services and income for which a Form 1099 was issued.

Employee Declaration

I certify that I am currently employed by _____ at
(Name of Employer)

(Employer's Address)

as an employee as determined by reference to the common law factors reflected in rulings or guidelines used by either the Internal Revenue Service or the Franchise Tax Board and therefore request exemption from paying City of Newport Beach Business License Tax.

I hereby declare under the penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own knowledge.

Employee sign here	Date
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Employer Certification

I certify that _____ is my employee as determined
(Employee Name)

by reference to the common law factors reflected in rulings or guidelines used by either the Internal Revenue Service or the Franchise Tax Board.

Employer sign here	Date
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Please return this form * (including Form R0504-ASMT, when applicable) with both signatures to:

Attn Business License
City of Newport Beach
P.O. Box 1768
Newport Beach, CA 92658-8915

* Do not include cover letters or attachments.