

## Finance Department – Revenue Management Division BUSINESS TAX EXEMPTION REQUEST FORM

Pursuant to the provisions of Chapter 4.76 of the San José Municipal Code, exemption from payment of the Business Tax is hereby requested.

Business Tax Acc	count Number		Telephone Number					
Name of Business	s or Organization							
Business Address		City	Zip Code					
Mailing Address		City	Zip Code					
□ 4.76.345	LOW REVENUE GENERATING BUSINESS (FINANCIAL HARDSHIP): The Business Tax Hardship Exemption Program is available to sole proprietorships and corporations that are owned by one person or married spouses or domestic-partners, whose ownership structures have (a) no employees AND (b) annual gross receipts at or below less than twice the current poverty level.							
	The term "poverty level" means the income amount established by the U.S. Department of Health and Human Services ( <a href="www.hhs.gov/">www.hhs.gov/</a> ) as the poverty guideline for a single person multiplied by two <sup>1</sup> for the calendar year in which the Business Tax is due.							
	☐ I anticipate my income will be less than \$24,120.							
	For Sole Proprietorship: Please enter the required data from your Federal Income Tax Form (Residential Landlords – Write "Sched E" on 1040, Line 12; replace Sched C, Line 1 with Sched E, Line 23a; and replace Sched C, Line 31 with Sched E, Line 26).							
	2017: 1040, Line 12:	; Sched C, Line 1:	; Sched C, Line 31:					
	2016: 1040, Line 12:	; Sched C, Line 1:	; Sched C, Line 31:					
	2015: 1040, Line 12:	; Sched C, Line 1:	; Sched C, Line 31:					
	2014: 1040, Line 12:	; Sched C, Line 1:	; Sched C, Line 31:					
	For Corporation: Please enter the required data from your Federal Income Tax Form 1120S.							
	2017: 1120/1120S, Line 1a:	120/1120S, Line 1a: 2016: 1120/1120S, Line 1a:						
	2015: 1120/1120S, Line 1a:	0S, Line 1a: 2014: 1120/1120S, Line 1a:						
□ 4.76.345.5	SMALL BUSINESS OWNERS WITH LIMITED HOUSEHOLD INCOME (FINANCIAL HARDSHIP): The Business Tax Hardship Exemption Program for Small Business Owners is available to sole proprietorships and corporations that are owned by one person or married spouses or domestic-partners, whose ownership structures have (a) no employees AND (b) annual household income at or below less than four times the current poverty level							
	The term "poverty level" means the income amount established by the U.S. Department of Health and Human Services ( <a href="www.hhs.gov/">www.hhs.gov/</a> ) as the poverty guideline for a single person multiplied by (4) for the calendar year in which the Business Tax is due.							
	☐ I anticipate my income will be less than \$48,240.							
	For Sole Proprietorship: Please enter the required data from your Federal Income Tax Form (Residential Landlords – Write "Sched E" on 1040, Line 12; replace Sched C, Line 1 with Sched E, Line 23a; and replace Sched C, Line 31 with Sched E, Line 26).							
	2017: 1040, Line 12:	; Sched C, Line 1:	; Sched C, Line 31:					
	2017: 1040, Line 37:							
	For Corporation: Please enter the required data from your Federal Income Tax Form 1120S.							
	2017: 1040, Line 37:; 1120/1120S, Line 1a:							

SIC 9400	<u>VETERAN</u> : Every person who is honorably discharged or honorably relieved from the military, naval, or air service of the United States and who is a resident of this state, may distribute circulars, and hawk, peddle and vend any goods, wares or merchandise owned by him or her, except spirituous, malt, or vinous or other intoxicating liquor. <b>Attach a copy of DD214 or other discharge paper(s).</b>									
□ 4.76.660 SIC 9401	<u>CHARITABLE ORGANIZATION</u> : Any institution, organization, or association established for charitable purposes only. <b>Attach a copy of Form #23701d from the State of California or letter from IRS regarding non-profit status.</b>									
□ 4.76.710 SIC 9404	PEDDLING OF GOODS BY PRODUCER: Peddles goods or wares made or produced solely by him/her.									
□ 4.76.715 SIC 9405	<ul> <li>SALE OF HAND-PRODUCED GOODS: Artists and crafts persons who sell only their own designed, hand-produced goods and wares. Choose one option only.</li> <li>A. Sales of goods and wares in the artists or craftsperson's dwelling under San José Municipal Code Section 20.08.101 for a period of no more than four consecutive days twice in any calendar year;</li> <li>OR</li> <li>B. Continuous sale of goods and wares on an annual basis at only one (retail) location so long as the</li> </ul>									
□ 4.76.720 SIC 9423	retail value of inventory at such location does not exceed two thousand dollars (\$2,000.00).  SENIOR CITIZENS:  A. Every natural person at the age of sixty-five (65) years whose annual gross receipts from any and all									
	business are \$6,600 or less. Attach a copy of driver's license or photo-identification with proof of age and enter the required data from your Federal Income Tax Form 1040 (Line 12) and Schedule C (Lines 1 & 31). Tax Year:									
	1040, Line 12:; Sched C, Line 1:; Sched C, Line 31:  OR  B. Every natural person of the age sixty-six (66) years or older. Attach a copy of driver's license or photo-identification with proof of age.									
□ 4.76.730 SIC 9407	<u>TEACHERS</u> : Teaching of musical, artistic, or educational subjects; at the residence of teacher or pupil; employs no assistants; no advertising signs at residence; does not make a general practice of selling merchandise in connection with the teaching.									
□ 4.76.745 SIC 8351	<u>DAY CARE</u> : Operation of a day care home for 14 or fewer children under the age of eighteen years. <b>Attach a copy of State day care license</b> .									
□ 4.76.746 SIC 9498	<u>FAMILY CAREGIVER EXEMPTION</u> : Any family member who receives compensation for providing care services to another family member who is ill and/or elderly.									
□ OTHER:										
be reviewed via wy Information, instru-	entioned exemption codes represent a partial listing of all e <a href="https://www.sanjoseca.gov">www.sanjoseca.gov</a> or purchased at the City Clerk's Office, ctions, registration, and remittance forms may be obtained rvice Center at San José City Hall, 200 East Santa Clara St	, 200 l l at <u>ht</u> t	E Santa Clara Str tp://www.sanjos	eet, Wing 2, San eca.gov/busines	José, Ca	alifornia.				
prior period. Thus, requested document	nalty of perjury that the above statements are true. The Cit, I should maintain adequate records to support the figures ats, I understand the City of San José Finance Department was granted the exemption of the Business Tax plus applications.	s subm may i	nitted for taxing p ssue a tax assessr	ourposes. If I fail nent, up to a thre	led to pro e-year p	oduce the				
PRINT NAME	SIGNATURE OF APPLICANT OR	AGE	ENT DA	ATE 7	ΓELEPH	IONE				
For Office Use Only:										
		+	Tax Year(s):	ancial Hardship	Keview					
		+	Accepted by:		Date:					
			Reviewed by:		Date:					
			Denied by:		Date:					