



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 Account Number		Telephone Number
Name of Business 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 (www.hhs.gov/) as the poverty guideline for a single person multiplied by two¹ 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: _____ 2016: 1120/1120S, Line 1a: _____
 2015: 1120/1120S, 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 (www.hhs.gov/) 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: _____

REVERSE SIDE MUST BE COMPLETED AND SIGNED

