



Department of Finance
 Revenue Collection
 1947 Center Street, 1st Floor
 Berkeley, CA 94704

CLOSING BUSINESS DECLARATION

(Fillable form with no auto calculations)

Per Berkeley Municipal Code 9.04, if you closed your business or sold your property, you must file a closing declaration within 90 days. Please read the instructions on the reverse side before completing this form.

NOTE: If you are closing a residential rental property, please use the Rental Property Closing Form.

***Attention: Information required on this form may be subject to public disclosure.**

1. BUSINESS INFORMATION

Business License Number*: _____ Tax Code*: _____

Berkeley Location*: _____ **Berkeley, CA** Zip: _____

Business Name*: _____ Contact Phone Number: _____

Owner Name: _____ Email: _____

Mailing Address*: _____ How do you file business taxes? FEIN SSN

City, State Zip*: _____ FEIN/SSN #: _____

New Mailing Address*: _____

2. CLOSING DATE: Provide the date that this business closed or the date the rental property sold.

____ / ____ / ____

3. CALCULATE THE CLOSING TAX DUE: Complete the section below and remit applicable payment to: City of Berkeley, Revenue Collection, 1947 Center Street, 1st Floor, Berkeley, CA 94704.

A. Gross Receipts from final calendar year of operation: \$ _____

B. Allowable Deductions (ONLY for tax codes C, M, & P): \$ _____

C. Taxable Gross Receipts: \$ _____

D. Tax: **Line C** x _____ (tax code rate, see reverse for partial listing of rates):
 Enter calculated amount, minimum tax does not apply \$ _____

E. Additional License Fees, if applicable (e.g., Solano or Elmwood BID): \$ _____

F. TOTAL AMOUNT DUE (Add Lines C - E): \$ _____

Warning: Providing false information on this form may result in the City pursuing civil and/or criminal penalties.

I declare under penalty of perjury that to the best of my knowledge all the information contained in this statement is true and correct. Please be sure to sign and date the form for processing.

Signature: _____ **Date:** _____

Printed Name: _____

Form: FINRC-BL-CBD
 Revised: 12/17

For Office Use Only:
 BL #: _____
 Payment Type: _____
 CK #: _____
 Payment \$: _____

INSTRUCTIONS

CLOSING BUSINESS DECLARATION

Section 1 – Business Information

Complete all requested information that is applicable.

Check the appropriate box indicating how the income taxes for this business is filed and enter the Federal Employer Identification Number (FEIN) or Social Security Number (SSN) that corresponds with the tax filing.

Section 2 – Closing Date

Enter the date the business closed or the date the property sold.

Section 3 – Calculate the Closing Tax Due

- A. Gross Receipts: Enter the business' total gross receipts from January 1 to the end of operation in the same calendar year. For tax codes A and S (Auto Vehicles and Solicitor, respectively), which have flat rates or fees, skip to line E. For tax code Q (Administration Headquarters), enter the business' gross payroll.
- B. Enter allowable deductions for tax codes C, M, and P.
 - Tax codes C and P: amounts paid to subcontractors to perform a job within the City, such as a dentist's payment to a lab to create a mold. To claim a deduction, you MUST attach a letter that lists subcontractor(s)' business name, their address, contractor number (if applicable), and the amount paid to them.
 - Tax code M: value of raw materials (including cost of energy), or the value of the partially completed product at the time it enters the manufacturing process within the City.
- C. Taxable Gross Receipts: Subtract line B from line A.
- D. Tax: Multiply the amount on line C by the tax rate to determine business license tax amount. Minimum tax rules do not apply.
- E. Additional License Fees: Enter additional fees if your business is located within the Solano or Elmwood Business Improvement District.
- F. Total Amount Due: Add lines C through E.

Please make checks payable to City of Berkeley and mail to the City of Berkeley, Revenue Collection, 1947 Center Street, 1st Floor, Berkeley, CA 94704.

The table below provides current information on the most common business classifications and their related rates.

BUSINESS CLASSIFICATION	TAX CODE	TAX CODE RATES
Business, Personal & Repair Services	B	0.00180
Construction Contractor	C	0.00180
Entertainment/Recreation	E	0.00450
Manufacturing	M	0.00120
Professional - Semiprofessional	P	0.00360
Retail Trade	R	0.00120
Wholesale Trade	W	0.00120

For a complete listing of business classifications and their related tax rates, please refer to [Business Licenses: Classifications & Tax Rates](#) or www.cityofberkeley.info/home.aspx.