



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

CLOSING BUSINESS DECLARATION
RENTAL OF REAL PROPERTY
 (Fillable form with no auto calculations)

 Payment Type: _____
 Ck # _____
 Payment \$ _____

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

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

1. BUSINESS INFORMATION

Business License Number*: _____ Tax Code*: _____

Rental Location*: _____

City: BERKELEY State: CA Zip Code: _____

Parcel #: _____

of units on parcel: Commercial: _____ Dwelling: _____ Residential Rental: _____

Business Name*: _____ Contact Phone Number: _____

Owner Name: _____ Email: _____

Mailing Address*: _____

City, State Zip*: _____

New Mailing Address*: _____

How do you file business taxes? FEIN SSN FEIN/SSN#: _____

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

Business closed on/property sold on: _____/_____/_____
 MM DD YYYY

3. CALCULATE THE CLOSING TAX DUE:

- A. Gross Receipts from final calendar year of operation (from this parcel) \$ _____
- B. One or more owners of this property, directly or indirectly, owns five (5) or more **residential rental units** in Berkeley
 Yes, enter 0.02880 No, enter 0.01081 x _____
- C. Multiply A and B \$ _____
- D. Exempt Receipts¹ (fill out Section: 3 D1) D1\$ _____ x 0.01799 = _____
 Exempt Receipts² (see Section: 3 D2) D2\$ _____ x 0.02880 = _____
 Total Exemptions (Add lines D1 and D2) \$ _____
- E. Total Tax Due (Subtract D from C): \$ _____

Warning: Providing false information on this form may result in the City pursuing civil and/or criminal penalties, in addition to penalties and interest that may be imposed for underpayment of business license tax under provisions of BMC 9.04.110, 9.04.115, and 9.04.120.

I declare under penalty of perjury that to the best of my knowledge all the information contained in this statement is true and correct.

Signature: _____ Date: _____

Print Name: _____

NOTE: If you would like to list all property owners, please write them on a separate page and attach to this form.

INSTRUCTIONS

The form must be signed and dated for processing.

SECTION 1: Business Information

Complete all requested information that is applicable.

Check the appropriate box indicating how the income taxes for this business are 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

Line A: Enter the business' total gross receipts from this parcel from January 1 to the end of operation in the same calendar year.

Line B: Indicate whether any owner owns five or more residential rental units in the City of Berkeley, this will determine the business license tax rate.

Line C: Multiply A and B.

Line D: If no owner owns five or more residential rental units or no exemptions apply, enter 0.

To claim exemptions, enter the exemptions on the appropriate line(s) below. All exemption supporting documentation shall be provided to the City upon request.

Line D1 (Exempt Receipts1): are for owners of five or more residential rental units.

- Units owned by a non-profit corporation whose primary purpose is the provision of affordable housing \$ _____
 - Units whose rents are controlled under state or federal law, deed restrictions, or agreements with public agencies, at rental rates that are affordable to households earning no more than 80% of AMI and whose tenants must be income-qualified \$ _____
 - Units subject to rent control that are occupied by a tenant who resided in that unit prior to January 1, 1999 \$ _____
 - Units occupied by tenants receiving monthly rental assistance (such as Section 8 voucher or Shelter + Care) from the Berkeley Housing Authority or City of Berkeley \$ _____
 - New units for the first 12 years after the issuance of a certificate of occupancy \$ _____
 - Partial owners who own 3-4 residential rental units on this parcel and no others in the City of Berkeley \$ _____
 - Commercial rental units \$ _____
 - Property owners who received a 1-year hardship exemption due to exceptional circumstances which has been approved by the City Manager \$ _____
- Total Exempt Receipts1** (enter total on line D1 on reverse side) \$ _____

Line D2 (Exempt Receipts2) are for partial parcel owners of one or two residential rental units on this parcel who do not directly or indirectly own five or more residential rental units within Berkeley.

Line E: Subtract D from C. This is the total amount due. Please make checks payable to City of Berkeley.