



150 City Park Way
 Brentwood, CA 94513
 Phone: 925-516-5480
 Fax: 925-516-5458
 E-mail: BTCmessages@brentwoodca.gov
**This application will be considered incomplete
 without gross receipts, signature & date**

Please Check One or More:
NEW APPLICATION
CHANGE OF OWNER
CHANGE OF ADDRESS
CHANGE OF BUSINESS NAME

BUSINESS TAX CERTIFICATE APPLICATION — RENTAL

OFFICE USE ONLY

PLEASE TYPE OR PRINT CLEARLY—ALL ASTERISKED INFORMATION IS REQUIRED

1. Business Name*	BUSINESS TAX #:
2. Business Location* (rental property address)	BUSINESS TYPE:
3. Property Owner*	RESIDENTIAL LANDLORD:

4. Mailing Address*
(not P.O. Box)*

5. Email Address*

6. Daytime Phone*	Contact Phone*	7. Start Date in Brentwood*
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8. Ownership Type* Corporation Ltd. Liability Corp. Partnership Sole Proprietor Trust

9. Property Management/Company Name*

10. Address*	11. Phone Number*
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Enter names of Owners, Partners, or Corporate Officers. Attach additional page if needed. The City will Endeavor to keep the information below (Items 16 thru 36) confidential, pursuant to Municipal Code 5.04.160 and the Public Records

12. Owner Name*	13. Title*	14. Phone Number*
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15. Home Address*	16. Alternate Phone*
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17. SSN or Fed ID.*	18. Driver's Lic. No.*	19. Email*
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Enter addresses of additional rental properties (if applicable). Attach a separate page, if necessary.*

20.

In case of emergency please contact:

21. Name*	22. Title*	23. Phone*
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24. Address*	25. Cell Phone
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PLEASE ENTER YOUR BUSINESS INFORMATION IN THE BOXES TO THE RIGHT

Your Business Tax Certificate fee is based on your Gross Receipts for the prior year. Enter your Gross Receipts in the box to the right. Calculate your tax due from the table below and enter your Tax Due in the next box to the right. For a new business, which has no gross receipt history, the applicant is required to estimate the gross receipts.

Gross Receipts Equal To:	Tax Due Is:
\$000,000 to \$333,333	\$100 (Minimum Tax)
\$333,334 to \$500,000	\$.30 per \$1,000 in excess of \$500,000
\$500,001 to \$1,000,000	\$150 + \$.25 per \$1,000 in excess of \$500,000
\$1,000,001 & up	\$275 + \$.15 per \$1,000 in excess of \$1,000,000

Application Date:	Certificate Expiration Date:
January 1 to March 31	December 31
April 1 to June 30	March 31
July 1 to September 30	June 30
October 1 to December 31	September 30

26. No. of Employees	
27. Gross Receipts* (Estimate Rental Revenue)	\$
28. Tax Due*	\$
29. Application Fee*	\$ 53.99
30. State Mandated Fee	\$ 4.00
31. Total Amount Due (add lines 28 thru 30)*	\$

I declare, under penalty of perjury, that the information in this application is true and correct to the best of my knowledge. I certify that I will operate my business in accordance with all applicable Federal, State and City laws and regulations. I further understand that any false statements made above are grounds for denial or revocation of my business tax certificate. The business tax certificate shall be evidence only of the fact that such business tax has been paid. Neither the payment of the business tax nor the possession of the business tax certificate shall authorize, permit, or allow the doing of any act which the person paying or holding such business tax certificate would not otherwise be entitled to do; nor shall it be construed as permission to conduct or carry on a business at any place within the City where the conducting or carrying on of such business is prohibited or fails to comply with the City's zoning, planning, or building regulations, nor shall it be construed as permission to conduct or carry on a business in such a manner as to create or maintain a nuisance. (Municipal Code section 5.04.020)

36. Signature of Owner or Representative* _____ **Date*** _____

RETURN SIGNED APPLICATION FORM TO ABOVE ADDRESS AND MAKE CHECK PAYABLE TO "CITY OF BRENTWOOD"

Frequently Asked Questions:

Are a business license and a Business Tax Certificate the same thing?

Yes. The terms business license and Business Tax Certificate are interchangeable.

Do I need a Business Tax Certificate for a home based business?

Yes, a business tax certificate is required. If you're operating (or plan to operate) a business from your home in Brentwood, please print and complete the [Home Occupation Zoning Review Application \(HOZR\)](#). The City encourages zoning review prior to obtaining a Business Tax Certificate. The HOZR Application is submitted to Community Development Department, inside the Permit Center at City Hall. Reference Municipal Code 17.840

I have a rental property in Brentwood; do I need to obtain a Business Tax Certificate?

Yes. "Business" means and includes professions, trades, vocations, rentals, leases, enterprises, establishments, and occupations. The [Business Tax Certificate Application – Rental](#) will need to be completed and submitted. The "Gross Receipts" (application line #30) is the amount of rent the landlord anticipates collecting in the upcoming year. The "Business Location" (application line #2) is the address of the rental property. Municipal Code section 5.04.040.

Will I need a fictitious business name?

If any name is used other than your personal proper name, you must register the business name with the County Clerk Recorder to get a Fictitious Business Name Statement. Residential landlords will use their first and last name as the name of the business, if they do not have a fictitious name. For more information on fictitious business name, contact the Contra Costa County Clerk's office at 925-335-7900.

What are Gross Receipts? (Line #27 of the Business Tax Certificate Application)

Gross receipts are the total amount received from all sources relating to business conducted within City of Brentwood. For businesses with headquarters located outside the City of Brentwood, total gross receipts shall be deemed to be related to business conducted within city limits, unless an apportionment of gross receipts is requested by the business pursuant to Municipal Code section 5.04.040 F.

How do I calculate the business tax?

Please visit the City's Tax Calculator at: www.brentwoodca.gov/blcalc

What is the State Mandated Fee? (Line #30 of the Business Tax Certificate application)

Assembly Bill 783, Single-User Restrooms

Effective January 1, 2024, Assembly Bill 783 (AB783), Single-User Restrooms, requires Cities that issue Business Tax Certificates (BTC's) to provide written notices of AB783 requirements during the issuance of a new or renewal BTC. AB783 requires that toilet facilities that are defined as "single-user toilet facility", per California Health and Safety Code Section 118600, shall be identified as all-gender toilet facilities and will be designated for use by no more than one occupant at a time, for family use or assisted use by signage that complies with Title 24 of the California Code of Regulations.

Senate Bill 1186, License Fee and Use for Construction-Related Accessibility

On September 19, 2012, Governor Brown signed into law Senate Bill 1186 (SB1186), which added a state mandated fee of \$1 on all applicants, newly issued and renewed business licenses. AB1379 was signed, extending SB1186 and increasing the fee to \$4, January 1, 2018 through December 31, 2023. AB2164 was signed, extending SB1186 fee of \$4 indefinitely.

"Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public". You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

The Division of the State Architect at www.dgs.ca.gov/dsa

The Department of Rehabilitation at www.dor.ca.gov

The California Commission of Disability Access at www.cdda.ca.gov

City of Brentwood Website: www.brentwoodca.gov

Business Tax Website: www.brentwoodca.gov/blweb

Hours of Operation: 8:00 a.m. to 5:00 p.m. Monday through Friday