

GENERAL INFORMATION FOR ALL CONTRACTORS:

- At registration: A registration fee of \$60, estimation of your 2012 Oakland gross receipts & estimated tax payment is due.
- Business Tax Certificate Expiration Date: December 31, of each year beginning the year in which you register. Failure to file your Renewal Declaration by the delinquent date of March 1 may subject you to a \$50.00 "Failure to File" fee, in addition to penalty and interest.
- Annual Renewal Declarations are sent by the United States Postal Service in December of each year as a courtesy to business owners; our office is ***not*** required to send a renewal notice to you. ***You*** are responsible for renewing your Business Tax Certificate on or before the March 1 deadline date in the year the tax becomes due.
- If needed, you may request a 45-day extension to pay your business tax. This extension ***must*** be requested in writing on or before March 1st in the year the tax becomes due. You cannot request this extension by telephone.
- Business tax accounts are ***not*** automatically closed when a business is sold or discontinued. You ***must*** submit a written request to cancel your Business Tax Certificate immediately to avoid penalty, interest and a \$50.00 "Failure to File" fee.

RENEWAL INSTRUCTIONS FOR OAKLAND-BASED CONTRACTORS:

- ✓ If your company is sold, State Contractor's License is canceled in 2012 or your business moves out of Oakland in 2012: Report your actual 2012 Oakland gross receipts, calculate the tax, (less any estimated tax paid), indicate discontinue or sold date on the form and remit, with appropriate payment, on or before March 1, 2013 to avoid late penalty/interest fees OR,
- ✓ If your business operation continues in 2013: Report your actual 2012 Oakland gross receipts, estimate your 2013 Oakland gross receipts, calculate the total tax for both years (less any estimated tax paid) and remit, with payment, on or before March 1, 2013. The business tax must be renewed each year as long as your State Contractor's License is still active and your business is based in Oakland. The tax is based upon your Oakland gross receipts only, with a minimum tax of \$60.

RENEWAL INSTRUCTIONS FOR NON-OAKLAND-BASED CONTRACTORS:

- ✓ If all Oakland work discontinues in 2012: Report your actual 2012 Oakland gross receipts, calculate the tax, (less any estimated tax paid), indicate discontinue date on the form and remit, with payment, on or before March 1, 2013, OR
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