

Town of Mammoth Lakes



Business Tax Certificate Application

P.O. Box 1609 * Mammoth Lakes, CA * 93546
 Tel: (760) 965-3600 * Fax: (760) 934-7493
 Web: www.townofmammothlakes.ca.gov

FOR DEPARTMENT USE ONLY	
Check # _____	Amount _____
Receipt (Initial) _____	Entry (Initial) _____

BTC # _____
 (Issued upon approval)

Please fill in all applicable spaces. For help with this form or information, Please Call (760) 965-3660
 Also, read "How to Start a Business" online @ www.townofmammothlakes.ca.gov/DocumentCenter/View/5612

BUSINESS INFORMATION (Please fill in all applicable spaces) 1

TYPE OF OWNERSHIP Sole Proprietor Partnership Corporation Limited Liability Co. Non-Profit Trust

(A Federal ID # is required for all types of ownerships except sole proprietor or partnership)

Business Name _____ Start Date _____

Corporate Name _____ Mailing Address _____

Business Address _____ City, State, Zip _____

City, State, Zip _____ Email Address _____

Telephone _____ Fed. ID#/Soc. Sec.# _____

Emergency Contact Name and Telephone _____

PERSONAL INFORMATION (Please fill in all applicable spaces) 2

Owner 1 Name _____ Owner 2 Name _____

Home Address _____ Home Address _____

City, State, Zip _____ City, State, Zip _____

Telephone _____ Telephone _____

TYPE OF BUSINESS (Please select one box, Instructions on schedule classification on back in block 6) 3

A Retail B Service C Entertainment D Professional E Hotel F Rentals G Comm. H Vending Flat Rate

Description of Business _____

License Type _____ Contractor's # _____ Exp. Date _____ State Lic. # _____

BUSINESS TAX/FEE CALCULATION 4

I declare, under penalty of perjury, that this application has been completed and examined by me, and to the best of my knowledge and belief is a true, correct and complete statement of facts.

Signature _____	Business Tax <i>(Follow instructions in blocks 5 & 6 on back)</i>	\$ _____
Print Name _____	Application Fee	\$ 65.00
Date _____	Home Occupancy/Plan Review Fee <i>(Must pay one) (H.O. = Home Office = \$30.00)</i>	\$ 30.00 / \$5.00
	State CASP Fee	\$ 1.00
	TOTAL AMOUNT DUE	\$ _____

(Total = ZERO for businesses grossing less than \$5,000.00 annually. This rule does not apply to schedule E,F, or FR)

PLEASE SIGN AND RETURN THIS BUSINESS TAX CERTIFICATE APPLICATION ALONG WITH CASH OR CHECK
 PAYABLE TO: TOWN OF MAMMOTH LAKES. PLEASE MAIL TO: P.O. BOX 1609, MAMMOTH LAKES, CA 93546
 OR DROP OFF AT 437 OLD MAMMOTH RD. SUITE R, MAMMOTH LAKES, CA 93546

THANK YOU FOR DOING BUSINESS IN THE TOWN OF MAMMOTH LAKES

BUSINESS TAX/FEE CALCULATION (Please input this calculated total on the line for Business Tax in block 4)		5
Use for Schedule A, B, C, D, G, H	Use for Schedule E	
[(Est. Gross Revenue – 1)*2] + 3 = Business Tax Owed	\$25.00 + (# of spaces/rooms * \$2.50 or \$5.00) = Business Tax Owed	
Estimated Gross Revenue for one year \$	Use for Schedule F (one unit)	
Subtract 1 (found in tables below) - \$	\$25.00 + \$23.00 = \$48.00 = Business Tax Owed	
Difference \$	Use for Schedule F (two units)	
Multiply 2 (found in tables below) x	(2*\$25.00) + (2*\$23.00) = \$96.00 = Business Tax Owed	
Incremental Tax \$	Use for Schedule F (three or more units)	
Add 3 (found in tables below) + \$	(2*\$25.00) + (# of units over 2*\$5.00) + (# of units*\$23.00) = Business Tax Owed	
TOTAL BUSINESS TAX (use this number on front calculation) \$	Use for FR	
	# of Items * Rate = Business Tax Owed	

BUSINESS SCHEDULE CLASSIFICATION (Please use columns 1,2,3 for calculations in block 5)					6
A	Retail	<u>1</u>	<u>2</u>	<u>3</u>	E Mult. Unit Transient Facility
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	<input type="checkbox"/> RV Parks & Campgrounds \$25.00 + \$2.50 / space
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$50.00	<input type="checkbox"/> Hotel, Motel, Lodge, Inn \$25.00 + \$5.00 / room
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.001		\$50.00	F Long Term / Short Term TOT Rental
<input type="checkbox"/> \$200,000.00 - \$499,999.99	\$200,000.00	0.0005		\$225.00	<input type="checkbox"/> First Unit \$25.00 / unit
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.00025		\$375.00	<input type="checkbox"/> Second Unit \$25.00 / unit
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	<input type="checkbox"/> Additional Units over 2 \$5.00 / unit
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$50.00	<input type="checkbox"/> TOT Certificate (only short term) \$23.00 / unit
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.001		\$50.00	FR Flat Rate
<input type="checkbox"/> \$200,000.00 - \$499,999.99	\$200,000.00	0.0005		\$125.00	<input type="checkbox"/> Advertising Billboard \$100.00 / year
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.00025		\$325.00	<input type="checkbox"/> Outdoor Entertainment / Festival Inquire Finance Dept.
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	<input type="checkbox"/> Sponsored by Non-Profit Org. \$50.00 / year
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$50.00	<input type="checkbox"/> For Hire Vehicle \$50.00 / year
<input type="checkbox"/> \$25,000.00 – \$99,999.99	\$25,000.00	0.001		\$50.00	<input type="checkbox"/> Concessionaires (limit of 30 days) \$50.00 / year
<input type="checkbox"/> \$100,000.00 - \$249,999.99	\$100,000.00	0.00075		\$125.00	<input type="checkbox"/> Delivery Services / Non Resident \$50.00 / year
<input type="checkbox"/> \$250,000.00 - \$499,999.99	\$250,000.00	0.0005		\$240.00	<input type="checkbox"/> Peddler / Solicitor \$50.00 / year
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.00025		\$365.00	<input type="checkbox"/> Principal Peddler / Solicitor \$250.00 / year + \$5.00 / peddler
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	<input type="checkbox"/> Chain Installer \$25.00 / year
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$50.00	<input type="checkbox"/> Amusement Machines \$10.00 / machine
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.0015		\$75.00	Examples of how to classify a business:
<input type="checkbox"/> \$200,000.00 - \$499,999.99	\$200,000.00	0.00075		\$337.50	A Retail: auto parts and accessories, sporting goods, restaurants, fast foods, gas stations, bakeries, florists, grocery stores, etc.
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.000375		\$550.00	B Service: beauty salons, barber shops, laundries, financial institutions, contractors, manufacturing, marketing, etc.
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	C Entertainment & Recreation: movie theatre, bowling alley, driving range, mini golf, pool, health club, etc.
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$50.00	D Professional: chiropractor, optometrists, kennels, lawyer, engineer, surveyor, real estate sales, etc.
<input type="checkbox"/> \$25,000.00 – \$9,999,999.99	\$25,000.00	0.0001		\$50.00	E Multiple Unit Transient Facility: motel, hotel, rv park, lodge, inn, etc.
<input type="checkbox"/> \$10,000,000.00 +	\$200,000.00	0.00005		\$1050.00	F Long Term / TOT Rental: condominium, apartment, town house, house (BTC required for long term rentals only if 2 or more units)
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	G Communication: newspaper, magazine, radio station, telephone services, television station, etc.
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$10.00	H Vending Machines: all vending machines vending tangible personal property
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.0005		\$10.00	

HOME OCCUPANCY COMPLIANCE (Only applicable to businesses conducted out of home residences)		7
I, the undersigned, have read Section 17.52.140 of the Town of Mammoth Lakes Code, the Home Occupations Ordinance. I understand the restriction placed upon home occupations and I agree to comply with these restrictions. I understand the violation of this ordinance is grounds for revocation of the Business Tax Certificate.		
Business Name	_____	
Business Address	_____	
Name	_____	
Signature	_____	
Date	_____	

