



# 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](http://www.townofmammothlakes.ca.gov)

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

BTC # \_\_\_\_\_  
 (Issued upon approval)

A "How to Start a Business" guide is available online at  
[www.townofmammothlakes.ca.gov/DocumentCenter/View/5612](http://www.townofmammothlakes.ca.gov/DocumentCenter/View/5612)

BUSINESS INFORMATION (Please fill in all applicable spaces)		1
TYPE OF OWNERSHIP <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Non-Profit <input type="checkbox"/> Trust		
Business Name _____	Start Date _____	
Corporate Name _____	Mailing Address _____	
Business Address _____	City, State, Zip _____	
City, State, Zip _____	Email Address _____	
Telephone _____	Fed. ID#/Soc. Sec.# _____	
<b>A Federal ID or Social Security Number is required for all businesses</b>		

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 _____	
Emergency Contact Name and Telephone _____		

TYPE OF BUSINESS (Please select one box, Instructions on schedule classification on back in block 6)		3
<input type="checkbox"/> A Retail <input type="checkbox"/> B Service <input type="checkbox"/> C Entertainment <input type="checkbox"/> D Professional <input type="checkbox"/> E Hotel <input type="checkbox"/> F Rentals <input type="checkbox"/> G Comm. <input type="checkbox"/> H Vending <input type="checkbox"/> 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 &amp; 6 on back)</i>	\$ _____
Print Name _____	Application Fee	\$ 65.00
Date _____	Home Occupancy or Plan Review Fee <i>Businesses with mailing addresses outside of Mammoth Lakes pay \$5.00</i>	\$ 30.00 or \$5.00
	State CASP Fee	\$ 4.00
	<b>TOTAL AMOUNT DUE</b>	\$ _____
	<i>(Total = ZERO for businesses grossing less than \$5,000.00 annually. This rule does not apply to schedule E,F, or FR)</i>	

PLEASE SIGN AND RETURN THIS BUSINESS TAX CERTIFICATE APPLICATION ALONG WITH CASH OR CHECK PAYMENT  
 MAKE CHECKS PAYABLE TO: TOWN OF MAMMOTH LAKES  
 MAIL TO: P.O. BOX 1609, MAMMOTH LAKES, CA 93546 OR DROP OFF AT 437 OLD MAMMOTH ROAD, SUITE 230  
**THANK YOU FOR DOING BUSINESS IN THE TOWN OF MAMMOTH LAKES**

<b>BUSINESS TAX/FEE CALCULATION</b> (Please input this calculated total on the line for Business Tax in <b>block 4</b> )		<b>5</b>
<b>Use for Schedule A, B, C, D, G, H</b>	<b>Use for Schedule E</b>	
[(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 \$	<b>Use for Schedule F (one unit)</b>	
Subtract 1 (found in tables below) - \$	\$25.00 = Business Tax Owed	
Difference \$	<b>Use for Schedule F (two units)</b>	
Multiply 2 (found in tables below) x	(2*\$25.00) = \$50.00 = Business Tax Owed	
Incremental Tax \$	<b>Use for Schedule F (three or more units)</b>	
Add 3 (found in tables below) + \$	(2*\$25.00) + (# of units over 2*\$5.00) = Business Tax Owed	
<b>TOTAL BUSINESS TAX</b> <small>(use this number on front calculation)</small>	<b>For Flat Rate Businesses</b>	
\$	The Amount Listed = Business Tax Owed	

<b>BUSINESS SCHEDULE CLASSIFICATION</b> (Please use columns 1,2,3 for calculations in <b>block 5</b> )					<b>6</b>
<b>A</b>	<b>Retail</b>	<u>1</u>	<u>2</u>	<u>3</u>	<b>E Multiple Unit Transient Lodging Facility</b>
<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	<b>F Two or More Long Term Rentals / Short Term TOT Rentals</b>
<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	<b>FR Flat Rate</b>
<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	<b>Examples of how to classify a business:</b>
<input type="checkbox"/> \$200,000.00 - \$499,999.99	\$200,000.00	0.00075	-	\$337.50	<b>A Retail:</b> 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>B Service:</b> beauty salons, barber shops, laundries, financial institutions, contractors, manufacturing, marketing, etc.
<input type="checkbox"/> \$0 - \$4,999.99	-	-	-	No Tax Due	<b>C Entertainment &amp; Recreation:</b> movie theatre, bowling alley, driving range, mini golf, pool, health club, etc.
<input type="checkbox"/> \$5,000.00 - \$24,999.99	-	-	-	\$50.00	<b>D Professional:</b> 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	<b>E Multiple Unit Transient Facility:</b> motel, hotel, RV park, lodge, inn, etc.
<input type="checkbox"/> \$10,000,000.00 +	\$10,000,000.00	0.00005	-	\$1050.00	<b>F Long Term / TOT Rental:</b> 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	<b>G Communication:</b> newspaper, magazine, radio station, telephone services, television station, blogger, online influencer, etc.
<input type="checkbox"/> \$5,000.00 - \$24,999.99	-	-	-	\$10.00	<b>H Vending Machines:</b> all vending machines vending tangible personal property
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.0005	-	\$10.00	

<b>HOME OCCUPANCY COMPLIANCE</b> (Only applicable to businesses conducted out of home residences within the Town of Mammoth Lakes)		<b>7</b>
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	_____	
Home Address	_____	
Operator Name	_____	
Operator Signature	_____	
Date	_____	