

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)

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.# _____	
A Federal ID or Social Security Number is required for all businesses		

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 _____		

Per California SB205, when applying for a Business Tax Certificate, a person who conducts a business operation that is a regulated industry, as defined in Section 13383.5 of the Water Code, shall demonstrate compliance with the National Pollutant Discharge Elimination System (NPDES) permit program by providing verification of compliance including the following information:

		3
SIC Code _____	WDID Number _____	
WDID App Number _____	NONA Number _____	

TYPE OF BUSINESS (Please select one box, Instructions on schedule classification on back in block 6)		4
<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"/> I Cannabis <input type="checkbox"/> Flat Rate		
Description of Business _____		
License Type _____	Contractor's # _____	Exp. Date _____
		State Lic. # _____

BUSINESS TAX/FEE CALCULATION		5
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 6 & 7 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
	TOTAL AMOUNT DUE	\$ _____
	<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

BUSINESS TAX/FEE CALCULATION (Please input this calculated total on the line for Business Tax in block 4)		6
Use for Schedule A, B, C, D, G, H, I	Use for Schedule E	
[(Est. Gross Revenue – <u>1</u>)* <u>2</u>] + <u>3</u> = 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 <u>1</u> (found in tables below) - \$	\$25.00 = Business Tax Owed	
Difference \$	Use for Schedule F (two units)	
Multiply <u>2</u> (found in tables below) x	(2*\$25.00) = \$50.00 = Business Tax Owed	
Incremental Tax \$	Use for Schedule F (three or more units)	
Add <u>3</u> (found in tables below) + \$	(2*\$25.00) + (# of units over 2*\$5.00) = Business Tax Owed	
TOTAL BUSINESS TAX <small>(use this number on front calculation)</small>	For Flat Rate Businesses	
\$	The Amount Listed = Business Tax Owed	

BUSINESS SCHEDULE CLASSIFICATION (Please use columns <u>1,2,3</u> for calculations in block 5)					7
A	Retail	<u>1</u>	<u>2</u>	<u>3</u>	
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$50.00	
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.001		\$50.00	
<input type="checkbox"/> \$200,000.00 - \$499,999.99	\$200,000.00	0.0005		\$225.00	
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.00025		\$375.00	
B	Service	<u>1</u>	<u>2</u>	<u>3</u>	
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$50.00	
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.001		\$50.00	
<input type="checkbox"/> \$200,000.00 - \$499,999.99	\$200,000.00	0.0005		\$125.00	
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.00025		\$325.00	
C	Entertainment & Recreation	<u>1</u>	<u>2</u>	<u>3</u>	
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$50.00	
<input type="checkbox"/> \$25,000.00 – \$99,999.99	\$25,000.00	0.001		\$50.00	
<input type="checkbox"/> \$100,000.00 - \$249,999.99	\$100,000.00	0.00075		\$125.00	
<input type="checkbox"/> \$250,000.00 - \$499,999.99	\$250,000.00	0.0005		\$240.00	
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.00025		\$365.00	
D	Professional	<u>1</u>	<u>2</u>	<u>3</u>	
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$75.00	
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.0015		\$75.00	
<input type="checkbox"/> \$200,000.00 - \$499,999.99	\$200,000.00	0.00075		\$337.50	
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.000375		\$550.00	
G	Communication	<u>1</u>	<u>2</u>	<u>3</u>	
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$50.00	
<input type="checkbox"/> \$25,000.00 – \$9,999,999.99	\$25,000.00	0.0001		\$50.00	
<input type="checkbox"/> \$10,000,000.00 +	\$10,000,000.00	0.00005		\$1050.00	
H	Vending Machines	<u>1</u>	<u>2</u>	<u>3</u>	
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$10.00	
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.0005		\$10.00	
I	Cannabis	<u>1</u>	<u>2</u>	<u>3</u>	
<input type="checkbox"/> \$0 - \$4,999.99		-	-	No Tax Due	
<input type="checkbox"/> \$5,000.00 - \$24,999.99		-	-	\$75.00	
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.0015		\$150.00	
<input type="checkbox"/> \$200,000.00 – \$499,999.99	\$200,000.00	0.00075		\$400.00	
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.00075		\$600.00	
E	Multiple Unit Transient Lodging Facility				
<input type="checkbox"/>	RV Parks & Campgrounds				\$25.00 + \$2.50 / space
<input type="checkbox"/>	Hotel, Motel, Lodge, Inn				\$25.00 + \$5.00 / room
F	Two or More Long Term Rentals / Short Term TOT Rentals				
<input type="checkbox"/>	First Unit				\$25.00 / unit
<input type="checkbox"/>	Second Unit				\$25.00 / unit
<input type="checkbox"/>	Additional Units over 2				\$5.00 / unit
<input type="checkbox"/>	TOT Certificate (only short term)				\$23.00 / unit
FR	Flat Rate				
<input type="checkbox"/>	Advertising Billboard				\$100.00 / year
<input type="checkbox"/>	Outdoor Entertainment / Festival				Inquire Finance Dept.
<input type="checkbox"/>	Sponsored by Non-Profit Org.				\$50.00 / year
<input type="checkbox"/>	For Hire Vehicle				\$50.00 / year
<input type="checkbox"/>	Concessionaires (limit of 30 days)				\$50.00 / year
<input type="checkbox"/>	Delivery Services / Non Resident				\$50.00 / year
<input type="checkbox"/>	Peddler / Solicitor				\$50.00 / year
<input type="checkbox"/>	Principal Peddler / Solicitor				\$250.00 / year + \$5.00 / peddler
<input type="checkbox"/>	Chain Installer				\$25.00 / year
<input type="checkbox"/>	Amusement Machines				\$10.00 / machine
Examples of how to classify a business:					
A Retail: auto parts and accessories, sporting goods, restaurants, fast foods, gas stations, bakeries, florists, grocery stores, etc.					
B Service: beauty salons, barber shops, laundries, financial institutions, contractors, manufacturing, marketing, etc.					
C Entertainment & Recreation: movie theatre, bowling alley, driving range, mini golf, pool, health club, etc.					
D Professional: chiropractor, optometrists, kennels, lawyer, engineer, surveyor, real estate sales, etc.					
E Multiple Unit Transient Facility: motel, hotel, RV park, lodge, inn, etc.					
F Long Term / TOT Rental: condominium, apartment, town house, house (BTC required for long term rentals only if 2 or more units)					
G Communication: newspaper, magazine, radio station, telephone services, television station, blogger, online influencer, etc.					
H Vending Machines: all vending machines vending tangible personal Property					
I Cannabis: including but not limited to, cultivating, transporting, distributing, manufacturing, compounding, converting, processing, preparing, storing packing, delivering, testing, dispensing, retailing and wholesaling of cannabis, of cannabis products or of ancillary products and accessories, whether or not carried on for gain or profit.					