

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.		
	Business Tax <i>(Follow instructions in blocks 5 & 6 on back)</i>	\$ _____
	Application Fee	\$ 65.00
	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>	
Signature	_____	
Print Name	_____	
Date	_____	

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 (use this number on front calculation)	\$ _____	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>		E Multiple Unit Transient Lodging 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 Two or More Long Term Rentals / Short Term TOT Rentals
<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
B Service	<u>1</u>	<u>2</u>	<u>3</u>		<input type="checkbox"/> Additional Units over 2 \$5.00 / unit
<input type="checkbox"/> \$0 - \$4,999.99	-	-	No Tax Due		<input type="checkbox"/> TOT Certificate (only short term) \$23.00 / unit
<input type="checkbox"/> \$5,000.00 - \$24,999.99	-	-	\$50.00		FR Flat Rate
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.001	\$50.00		<input type="checkbox"/> Advertising Billboard \$100.00 / year
<input type="checkbox"/> \$200,000.00 - \$499,999.99	\$200,000.00	0.0005	\$125.00		<input type="checkbox"/> Outdoor Entertainment / Festival Inquire Finance Dept.
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.00025	\$325.00		<input type="checkbox"/> Sponsored by Non-Profit Org. \$50.00 / year
C Entertainment & Recreation	<u>1</u>	<u>2</u>	<u>3</u>		<input type="checkbox"/> For Hire Vehicle \$50.00 / year
<input type="checkbox"/> \$0 - \$4,999.99	-	-	No Tax Due		<input type="checkbox"/> Concessionaires (limit of 30 days) \$50.00 / year
<input type="checkbox"/> \$5,000.00 - \$24,999.99	-	-	\$50.00		<input type="checkbox"/> Delivery Services / Non Resident \$50.00 / year
<input type="checkbox"/> \$25,000.00 – \$99,999.99	\$25,000.00	0.001	\$50.00		<input type="checkbox"/> Peddler / Solicitor \$50.00 / year
<input type="checkbox"/> \$100,000.00 - \$249,999.99	\$100,000.00	0.00075	\$125.00		<input type="checkbox"/> Principal Peddler / Solicitor \$250.00 / year + \$5.00 / peddler
<input type="checkbox"/> \$250,000.00 - \$499,999.99	\$250,000.00	0.0005	\$240.00		<input type="checkbox"/> Chain Installer \$25.00 / year
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.00025	\$365.00		<input type="checkbox"/> Amusement Machines \$10.00 / machine
D Professional	<u>1</u>	<u>2</u>	<u>3</u>		Examples of how to classify a business:
<input type="checkbox"/> \$0 - \$4,999.99	-	-	No Tax Due		A Retail: auto parts and accessories, sporting goods, restaurants, fast foods, gas stations, bakeries, florists, grocery stores, etc.
<input type="checkbox"/> \$5,000.00 - \$24,999.99	-	-	\$75.00		B Service: beauty salons, barber shops, laundries, financial institutions, contractors, manufacturing, marketing, etc.
<input type="checkbox"/> \$25,000.00 – \$199,999.99	\$25,000.00	0.0015	\$75.00		C Entertainment & Recreation: movie theatre, bowling alley, driving range, mini golf, pool, health club, etc.
<input type="checkbox"/> \$200,000.00 - \$499,999.99	\$200,000.00	0.00075	\$337.50		D Professional: chiropractor, optometrists, kennels, lawyer, engineer, surveyor, real estate sales, etc.
<input type="checkbox"/> \$500,000.00 +	\$500,000.00	0.000375	\$550.00		E Multiple Unit Transient Facility: motel, hotel, RV park, lodge, inn, etc.
G Communication	<u>1</u>	<u>2</u>	<u>3</u>		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, blogger, online influencer, etc.
<input type="checkbox"/> \$5,000.00 - \$24,999.99	-	-	\$50.00		H Vending Machines: all vending machines vending tangible personal Property
<input type="checkbox"/> \$25,000.00 – \$9,999,999.99	\$25,000.00	0.0001	\$50.00		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.
<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		

