



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)

A "How to Start a Business" guide is available online at
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.# _____	
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 _____		

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.		
_____	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)		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 = Business Tax Owed	
Difference \$	Use for Schedule F (two units)	
Multiply 2 (found in tables below) x	(2*\$25.00) = \$50.00 = 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) = 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 1,2,3 for calculations in block 5)				6
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	
<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	

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