

This brochure was designed to provide the business community with helpful information regarding Oakland's Business Tax requirements.

Depending upon the nature of your business activity, you may also need to contact other governmental agencies to fulfill additional requirements to operate your business. We have also provided the addresses and telephone numbers of those agencies in this brochure.

When visiting our office please allow yourself ample time to complete your transaction.

Taxpayers are served on a first-come, first-served basis.

CITY OF OAKLAND

**Financial Services Agency
Business Tax Section**

*250 Frank H. Ogawa Plaza, Suite 1320
Oakland, CA 94612*



CITY OF OAKLAND

Telephone: (510) 238-3704

English (press 1)

Spanish (press 2)

Cantonese (press 3)

Mandarin (press 4)

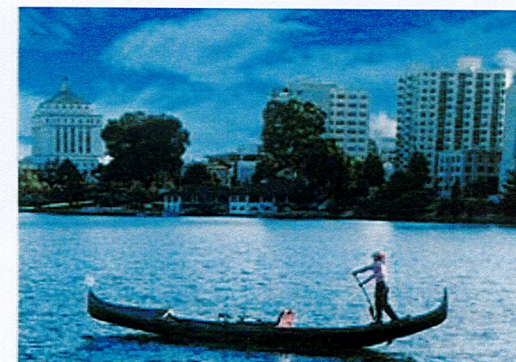
TTY (510) 238-3254

Fax: (510) 238-7128

*City of Oakland
Business Tax Section*

*Business Tax
Requirements...*

*...A helpful guide
for business owners.*



Assistance is available:

**Mon, Tues, Thurs & Fri
8:00 a.m. – 4:00 p.m.
&
Wed: 9:30a.m. – 4:00 p.m.**

Who is Required to File and Pay?

All persons/companies who are conducting business within the City of Oakland. Included are: self-employed persons, independent contractors, commercial/industrial and residential rental property owners, retailers and wholesalers, manufacturers, service companies and child daycare providers (as licensed by the State of California for 15 or more children), etc. Companies not based in Oakland but who are conducting business activity in Oakland must also file and pay the business tax. Non-profit organizations must file but do not have to pay the tax. They must provide a copy of their 501(c)3 paperwork as proof of non-profit status.

What Am I Required to Pay?

With your initial business or rental application, you are required to pay a non-refundable Registration Fee of \$88.00, State Mandated Disability Access and Education Revolving Fund Fee of \$4.00, City Recordation & Technology Fee of \$3.00 and Minimum Wage and Labor Standards Fee of \$5.00 per employee for Oakland based businesses. In addition, the first year's tax and second year's estimated tax are both due on or before March 1st of the second year.

How Often am I Required to Pay?

- Your Business Tax Certificate expires each year on December 31. The business tax must be paid annually, on or before **March 1st** of each year to renew the certificate.
- It is the taxpayer's responsibility to file their Business Tax renewal and pay the tax amount on time, whether or not the renewal declaration form was received. If you did not receive your annual renewal declaration, please phone or visit our office before March 1st to request a duplicate form.

- All payments received after March 1st will be assessed late penalty & interest and may be subject to a \$50 Failure to File Fee. If you discontinued your business, please notify our office in writing.

Other Government Agencies:

1. **Zoning Permit:** All Oakland-based businesses (excluding rental properties) must first obtain a Zoning Clearance before applying for their Business Tax Certificate. This office is located at 250 Frank H. Ogawa Plaza, 2nd Floor. Please call (510) 238-3911 for Zoning Permit Fee.
2. **Fictitious Names Office:** You must register your business name (DBA) with the Alameda County Fictitious Names Office at 1106 Madison Street, in Oakland. Phone: (510) 272-6362.
3. **Peddler/Solicitor Permit:** All persons who intend to sell or solicit door-to-door must first obtain a peddler's permit application from our office. Complete and submit the application to the Oakland Police Dept. at 455-7th Street, Room 306 for processing. Once completed, bring the Peddler's Permit to the Business Tax office to process your new Business Tax account.
4. **Food Establishments:** Contact the Alameda County Environmental Health office at 1131 Harbor Bay in Alameda to obtain a health permit before applying for your business tax certificate. Phone: (510) 567-6700.
5. **Alcoholic Beverage Sales:** Contact the Alcoholic Beverage Control office at 1515 Clay Street, #2208 in Oakland, if you intend to sell alcoholic beverages. Phone: (510) 622-4970.
6. **Retail/Wholesale Sales (resale/wholesale permit):** Contact the California State Board of Equalization at 1515 Clay Street, #303 in Oakland if you are selling items which require collection of State sales taxes. Phone: 510-622-4100.

7. **Massage Permits.** Contact the City Administrator's Office at 510-238-3294 for information on how to obtain a Special Activity Permit prior to applying for a Business License. If you have a State of California Massage Permit, a Special Activity Permit is not required.

Other City of Oakland Requirements:

1. **Rent Adjustment Program:** You may be subject to the City of Oakland's Rent Adjustment Service Fee of \$101.00 per year for each residential rental unit. Contact the Rent Program Office at (510) 238-3721 for information regarding the program. For billing inquiries, call the Business Tax Department at (510) 238-3704.
2. **Excess Litter Fee:** You may be subject to this fee if you are operating the following: Fast Food Restaurants, Convenience Markets, Gasoline Station Markets or Liquor Stores. Contact the Excess Litter Fee Program at (510) 238-3704 for further information.
3. **Business Improvement District:** If your business is located in the Montclair or Rockridge District, you are subject to the Business Improvement District (BID) Fee. Contact the Business Tax office at: (510) 238-3704

What Happens if I Fail to Comply?

Failure to comply with the Oakland Business Tax Ordinance requirements is a misdemeanor violation. A Notice of Violation and/or Citation may be issued. A lien may be filed on rental property.