



City of San Jose Finance / Revenue Management Business Tax Exemption Request

City of San Jose Finance
Revenue Management
200 East Santa Clara St.
San Jose, Ca. 95113-1905

Pursuant to the provisions of Chapter 4.76 of the San José Municipal Code, exemption from payment of the business tax is hereby requested.

Business Tax Account Number _____

Name of Business or Organization _____ Phone Number _____

Business Address _____ City _____ State _____ Zip Code _____

Mailing Address _____ City _____ State _____ Zip Code _____

BASIS FOR EXEMPTION - CHECK APPROPRIATE CODE SECTION

AFFIDAVITS AND DOCUMENTS THAT THE CITY OF SAN JOSE FINANCE/REVENUE MANAGEMENT OFFICE REQUIRES AS PROOF OF CLAIM SHOULD BE ATTACHED.

4.76.600 A.4 DISABLED VETERAN: Honorably discharged; selling wares or goods.
SIC 9400 **Attach copy of discharge papers and proof of permanent disability from doctor or military services.**

4.76.660 CHARITABLE ORGANIZATION: Any institution, organization, or association established for charitable purposes only. **A copy of Form #23701d from the State of California or letter from IRS regarding non-profit status is required.**

4.76.680 FARMERS/POULTRYMEN/HORTICULTURIST: Residing in Santa Clara County; exclusively selling own products. This exemption does not apply to commercial establishments who buy goods for resale as well as selling their own products.

4.76.700 MINORS: Age sixteen (16) years or less: annual gross receipts from any and all business are four thousand (\$4,000) or less. **Attach copy of proof of age.**

4.76.715 SALE OF HAND-PRODUCED GOODS (choose one option only)
SIC 9405 **A.** Sales of goods and wares in the artists or craftsperson's dwelling under San José Municipal Code Section 20.08.101 for a period of no more than four consecutive days twice in any calendar year;

OR
 SIC 9422 **B.** Continuous sale of goods and wares on an annual basis at only one (retail) location so long as the retail value of inventory at such location does not exceed two thousand dollars (\$2,000.00).

Artists and crafts persons who sell only their own designed, hand-produced goods and wares shall be exempt from payment of any business tax under the provisions of this Chapter if the above is established by the person claiming the exemption to the satisfaction of the Director of Finance

PLEASE SIGN ON THE REVERSE SIDE

- 4.76.710 SIC 9404 PEDDLING OF GOODS BY PRODUCER: Peddles goods or wares made or produced solely by him/her.

- 4.76.720 SIC 9423 SENIOR CITIZENS:
A. Every natural person at the age of 65 years whose annual gross receipts from any and all business are \$14,640 or less shall be exempt from payment of any business tax under the provisions of this chapter. **Attach copy of driver's license or photo-identification with proof of age and prior year's tax returns (1040 and Schedules C and/or E).**
B. Every natural person of the age 66 years or older shall be exempt from payment of any business tax under the provisions of this chapter. **Attach copy of driver's license or photo-identification with proof of age.**

- 4.76.730 SIC 9407 TEACHERS: Teachers musical, artistic, or educational subjects; at the residence of teacher or pupil; employs no assistants; no advertising signs at residence; does not make a general practice of selling merchandise in connection with the teaching.

- 4.76.735 SIC'S 9408 Berryessa 9419 Capitol TRANSIENT MARKETERS AT PUBLIC MARKETS ALSO KNOWN AS FLEA MARKETS:
Any person whose rental agreement for space at a public market location covers a term of one month or less and the space so rented is used for not more than three (3) days per week. **Attach a copy of your current receipt/contract from the flea market.**

- 4.76.741 SIC 9409 VENDORS-EVENTS CONDUCTED BY NONPROFIT OR CHARITABLE ORGANIZATIONS:
Participation in special events conducted by charitable or non-profit organizations; exemption is for the duration of the event only.

- 4/76.745 SIC 8351 DAY CARE: Operation of a day care home for 14 or fewer children under the age of eighteen years. **Attach a copy of State day care license.**

- Other: _____

Note: The aforementioned exemption codes represent a partial listing of all exemptions. The complete Business Tax Ordinance can be reviewed or purchased at the City Clerk's Office, 200 East Santa Clara Street, Wing 2, San José, California.

I declare, under penalty of perjury that the above statements are true.

Name of Applicant (Please Print)

Signature of Applicant

Date

THERE IS A \$38.00 PROCESSING FEE FOR ALL EXEMPT ACCOUNTS.

FOR OFFICE USE ONLY

Reviewed and required proof(s) received (Reviewers Initials) _____

Processing Fee: _____

Date/Receipt _____

APPROVED: _____
DIRECTOR OF FINANCE

Date Approved _____