

**CITY OF MENLO PARK BUSINESS LICENSE DEPARTMENT  
701 LAUREL ST., MENLO PARK, CALIFORNIA 94025  
(650) 330-6642 FAX (650) 327-5391**

THE CITY OF MENLO PARK BUSINESS LICENSE TAX IS ASSESSED FOR EACH BUSINESS, PROFESSION, TRADE OR CALLING WITHIN THE CITY AS CLASSIFIED BY THE MUNICIPAL CODE

**How to complete the Business License Application for In-Town Locations**

**Please provide all of the requested information. An incomplete or unsigned application notice will be returned for completion.**

- BUSINESS ADDRESS - A Post Office Box may not be used as the Business Location within the City limits.
- BUSINESS STARTING DATE - The business starting date is the date business operations started in Menlo Park.
- DESCRIPTION OF PRIMARY BUSINESS ACTIVITY - The City classifies all businesses using "Standard Industry Codes" enter your code in this area. If you do not know your "SIC" we will assign one based on the description you provide.

**How to complete the Business License Tax Calculation Section**

- GROSS RECEIPTS AND GROSS RECEIPTS TAX - Licenses are issued by calendar year, estimate what your gross receipts will be through December 31 of the current calendar year; enter this amount on the application in the "Gross Receipts" area. Determine the Gross Receipts Tax using Section 5.12 General Business in the Guide to Annual Business License Tax Calculation for the City of Menlo Park (located on reverse side); enter this amount on the application in the "Gross Receipts Tax" area. *Home Occupation Businesses, use Section 5.14 to determine if minimum tax is appropriate.*
- NUMBER OF EMPLOYEES AND NUMBER OF EMPLOYEES TAX - For purposes of this section number of employees is the monthly "average number of employees" reported to the State of California for unemployment insurance purposes; enter this number on the application in the "Number of Employees" area. Determine the Number of Employees Tax using Section 5.16 Administrative Offices and/or Warehouse Activities in the Guide to Annual Business License Tax Calculation for the City of Menlo Park (located on reverse side); enter this amount on the application in the "Number of Employees Tax" area.
- CALCULATED TAX – The higher of the above taxes.
- Peddler, Solicitor, Itinerant Merchant, Mobile Food Vendors - \$300 minimum tax. Mediumship/Fortune Telling - \$180 minimum tax. Contact the Business License Department with any questions.
- LATE CHARGES - Businesses are required to apply for a business license prior to start of operations. Applications submitted after the first thirty (30) days of operation are subject to late charge of 15% for each month of unlicensed operations to a maximum late charge of 60%.
- TOTAL AMOUNT DUE - Add Calculated Tax, the Zoning Compliance Review Fee or Home Occupation Permit Fee, and any Late Charges or Other Fees, and write the total in the Total Amount Due area.

**Be sure to complete the Hazardous Materials and Outside Storage disclosure section located on the reverse side (if applicable) and sign and date the application**

**How to Submit the Business License Application for approval**

APPLICATIONS CAN BE SUBMITTED IN PERSON, MAILED OR FAXED TO THE CITY.

Deliver or mail the completed Application and payment to:

**City of Menlo Park  
Business License Department  
701 Laurel Street  
Menlo Park, CA 94025**

Please make all checks or money orders payable to City of Menlo Park. **Do not mail cash.**

If you are paying by credit card, enter the credit card information. Signature of the Card Holder is required.

Faxed Notices are accepted with credit card payment only. Fax the completed Notice to (650) 327- 5391.

IF YOU HAVE ANY QUESTIONS REGARDING THE COMPLETION OF THE APPLICATION, YOU ARE ENCOURAGED TO CONTACT THE BUSINESS LICENSE DEPARTMENT, TELEPHONE (650) 330-6642.

**Guide to Annual Business License Tax located on reverse side.**

# Guide to Annual Business License Tax Calculation for the City of Menlo Park

To Calculate your Business License Tax:

1. Identify the appropriate business type.
2. Reference the accompanying Chart to determine the appropriate tax based on annual gross receipts and if applicable the number of employees or flat rates.
3. Record the highest applicable tax to complete the Business License application.  
[If a license tax can be calculated on more than one basis, the basis for calculation which will produce the highest license tax shall be used in determining the tax to be assessed.]

## 5.12 GENERAL BUSINESS

The taxes imposed by this chapter shall be imposed on by not limited to the following chapter.

- WHOLESALE OR RETAIL SALES
- MANUFACTURING, PACKAGING OR PROCESSING
- PROFESSIONS, OCCUPATIONS AND SERVICES
- CONTRACTORS - JOBBING
- 1 HOTELS, MOTELS, ROOMING HOUSES, BOARDING HOUSES, APARTMENT HOUSES, LODGING HOUSES, BUNGALOW COURTS - five (5) or more units.
- 2 PERSONS ENGAGED IN THE BUSINESS OF RENTING OR LETTING ROOMS, APARTMENTS, ACCOMMODATIONS FOR DWELLING, SLEEPING, HOUSEKEEPING OR LODGING - where such persons have five (5) or more units
- DISTRIBUTION OF STAMPS, COUPONS, TICKETS, CARDS OR OTHER DEVICES
- COIN-OPERATED DEVICES, VENDING MACHINES
- ANY PROFESSION, TRADE, OCCUPATION, CALLING OR BUSINESS NOT OTHERWISE SPECIFICALLY LICENSED BY OTHER SUBDIVISIONS OF THIS ORDINANCE

ANNUAL GROSS RECEIPTS (OVER)	ANNUAL GROSS RECEIPTS (BUT NOT OVER)	ANNUAL LICENSE TAX
\$ 0	\$ 25,000	\$ 50.00
25,000	50,000	\$ 75.00
50,000	75,000	\$ 100.00
75,000	100,000	\$ 125.00
100,000	200,000	\$ 160.00
200,000	300,000	\$ 200.00
300,000	400,000	\$ 240.00
400,000	500,000	\$ 275.00
500,000	600,000	\$ 310.00
600,000	700,000	\$ 350.00
700,000	800,000	\$ 390.00
800,000	900,000	\$ 425.00
900,000	1,000,000	\$ 460.00
1,000,000	2,000,000	\$ 750.00

AN ADDITIONAL \$250.00 TAX MUST BE ADDED TO THE ANNUAL LICENSE TAX FOR EACH ADDITIONAL MILLION OR PORTION THEREOF UP TO \$30,000,000 GROSS.

**MAXIMUM TAX:** \$8,000

## 5.16 ADMINISTRATIVE OFFICES AND/OR WAREHOUSE ACTIVITIES

ANNUAL LICENSE TAX IS BASED UPON THE AVERAGE NUMBER OF EMPLOYEES.

NUMBER OF EMPLOYEES	TAX
1-5	\$50
6-15	\$200
16-25	\$350
26-50	\$500
51-75	\$650
76-100	\$800
101-150	\$950
151-200	\$1,100
201 +	\$1,250

## 5.28 MISCELLANEOUS BUSINESSES

- .040 PEDDLER, SOLICITOR, ITINERANT MERCHANT -  
EACH PERSON  
annually \$300.00  
per day \$ 20.00

## 5.070 OTHER BUSINESSES

- B. FINANCE COMPANY  
annually \$300.00

## 5.14 HOME OCCUPATION MINIMUM ANNUAL TAX

- .010 GROSS RECEIPTS \$ 0.00 - \$7,500 \$ 25.00  
If annual gross receipts exceed \$7,500 refer to  
5.12 General Business License Tax Chart above.

Home Occupation Permit Fee (One time fee) \$50.00

Instructions for completion of Application for Business License located on reverse side.