



Finance Department  
 Revenue Collection  
 1947 Center Street  
 Berkeley, CA 94704

## 2026 BUSINESS LICENSE RENEWAL

2026 Tax Due: January 1, 2026  
**Penalty & Interest apply starting March 1, 2026**

[CLICK HERE TO RENEW ONLINE](#)

**\*\*Attention: Information required on this form may be subject to public disclosure**

<b>Business License #**:</b> _____	<b>Location**:</b> _____	<b>Tax Code**:</b> _____
<b>Business Type**:</b> _____		<b>NAICS Code**:</b> _____

### 1. ADDRESS INFORMATION\*\*:

Business Name: \_\_\_\_\_  
 Owner Name: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_  
 City, State, Zip: \_\_\_\_\_

Check box(es) and complete information if applicable

1a. New Berkeley Location: \_\_\_\_\_ Berkeley, CA Zip: \_\_\_\_\_  
 1b. New Mailing Address: \_\_\_\_\_

### 2. BUSINESS INFORMATION

Business Phone Number\*\*: \_\_\_\_\_ Emergency Phone: \_\_\_\_\_  
 Number of Employees\*\*: \_\_\_\_\_ Number of Vehicles Decals: \_\_\_\_\_  
 Date Fiscal Year Ends: \_\_\_\_\_ Email\*\*: \_\_\_\_\_  
 Type of Ownership\*\*:  Partnership  Corporation  
 Co-op Corporation  Sole Owner  LLC/LP How do you file business taxes?:  FEIN  SSN  
 Resale License Number: \_\_\_\_\_ FEIN/SSN: \_\_\_\_\_  
 Contractor's License Number: \_\_\_\_\_ Contractor's License Expiration Date: \_\_\_\_\_

### 3. 2026 BUSINESS LICENSE TAX DUE

(See box on the right for penalty and interest rates)

A. 2025 Gross Receipts or Gross Payroll	\$ _____
B. Allowable Deductions: (Tax Codes C, M, and P only, see instructions)	\$ _____
C. Taxable Gross Amount:	\$ _____
D. Tax: Line C x _____ =	\$ _____
(Note: Minimum tax due is \$51)	
E. Penalty 1: 10% of line D, if paying on or after 3/1:	\$ _____
F. Subtotal: (Tax + Penalty)	\$ _____
G. Interest 1: Interest rate (Line F x %): _____	\$ _____
H. Penalty 2: 40% of line D, if paying on or after 4/1:	\$ _____
I. Interest 2: Interest rate, (Line H x %): _____	\$ _____
J. State Mandated Disability Access Fee:	\$ _____
K. Additional License Fees: (e.g.: Solano BID, Elmwood BID)	\$ _____
L. TOTAL AMOUNT DUE: (Add Lines F through K)	\$ _____

PENALTY AND INTEREST is due if paid/postmarked on or after March 1, 2026	
<b>Line E - Penalty 1:</b> applicable if license is paid on or after 3/1/26	<b>Line H - Penalty 2:</b> applicable if license is paid on or after 4/1/26
<b>Line G - Interest 1:</b> add 1% per month from 3/1/26 until paid in full	<b>Line I - Interest 2:</b> add 1% per month from 4/1/26 until paid in full

### 4. CLOSING BUSINESS DECLARATION (if applicable):

If you closed your business, you must complete this section within 90 days of closure. To close your business license, enter the closing date below, complete Section 3 above, and remit payment. The State Mandated Fee and minimum tax do not apply.

Business closed on: \_\_\_\_\_ (mm/dd/yyyy)

**Warning:** Providing false information on this form may result in the City pursuing civil and/or criminal penalties, in addition to penalties and interest that may be imposed for underpayment of business license tax under provisions of BMC 9.04.110, 9.04.115, and 9.04.120.

**I declare under penalty of perjury that to the best of my knowledge all the information contained in this statement is true and correct.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ (mm/dd/yyyy)

Compliance with the Business License Tax requirement per BMC 9.04 does not constitute conformity with Zoning, Building Permits, Toxic, Health, and Fire requirements.

\*The following business types are ineligible for online renewal: Auto Vehicle for Hire, Massage, Street Vendor

# \_\_\_\_\_  
 Pmt Type: \_\_\_\_\_  
 Ck #: \_\_\_\_\_  
 Pmt \$: \_\_\_\_\_

## INSTRUCTIONS

*Please read instructions prior to completing the form. This form must be signed and dated for processing.*

**ATTENTION CONTRACTORS** – An active business license is required before building permits can be issued.

### SECTION 1: ADDRESS INFORMATION

Verify the printed mailing address and location information. If either address has changed, check the appropriate box and write the updated information on the provided line.

### SECTION 2: BUSINESS INFORMATION

Enter the business' information. Please be advised that the business e-mail address is public information. The City of Berkeley will not use e-mail addresses for any purpose other than that for which it is explicitly provided but will disclose the information if required under law, such as pursuant to third party public record act requests.

### SECTION 3: 2025 BUSINESS LICENSE TAX DUE

**Line A:** Enter the business' total gross receipts for 2025. If you have tax code Q, enter the business' gross payroll for 2025.

**Line B:** Enter allowable deductions; only for construction contractors, manufacturers, and professional – semi-professional businesses, tax codes C, M, and P, respectively.  
Tax codes C and P: To claim deductions, attach a list of qualified subcontractor(s), including their business name, address, contract number (if applicable), business license number (if available), and amount paid to subcontractor to perform a job within the City.

Tax code M: Value of raw materials (including energy costs) or the value of the partially completed product at the time it enters the manufacturing process within Berkeley.

**Line C:** Subtract B from A.

**Line D:** Multiply C by the appropriate tax rate from the tax rate table located at:  
<https://bit.ly/3Vk7U7t>

**Line E:** If renewing on or after March 1, add a 10% penalty to the business license tax.

**Line F:** Add D and E.

**Line G:** If renewing on or after March 1, add 1% simple interest per month starting from March 1 for every month or fraction thereof until the tax is paid. Multiply F x G.

**Line H:** If renewing on or after April 1, add a 40% penalty of the business license tax.

**Line I:** If renewing on or after April 1, add 1% simple interest per month starting from April 1 for every month or fraction thereof until the tax is paid. Multiply H x I.

**Line J:** This is a State Mandated Fee (SB 748). For information regarding this fee and other state mandated information for those operating businesses in California, please visit: <https://berkeleyca.gov/sites/default/files/documents/state-business-notices.pdf>

**Line K:** If applicable, include additional license fees for the Solano or Elmwood BID.

**Line L:** Add Lines F through K. This is the total amount due. Please make checks payable to City of Berkeley.

### SECTION 4: CLOSING BUSINESS DECLARATION

If the business closed in 2025, enter the closure date. The State Mandated Fee, minimum tax, penalties, and interest do not apply. Please complete Section 3 and remit applicable payment to City of Berkeley.

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