



Finance Department  
 Revenue Collection  
 1947 Center Street, 1st Floor  
 Berkeley, CA 94704

## 2026 BUSINESS LICENSE RENEWAL RENTAL OF REAL PROPERTY

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**

Business License #\*: \_\_\_\_\_ Tax Code\*: \_\_\_\_\_ NAICS Code\*: \_\_\_\_\_  
 Business Type\*: \_\_\_\_\_

**1. ADDRESS INFORMATION\*:**

Business Name: \_\_\_\_\_  
 Owner Name(s): \_\_\_\_\_  
 Street Address: \_\_\_\_\_  
 City, State Zip: \_\_\_\_\_  
 New Mailing Address (if applicable): \_\_\_\_\_

**2. RENTAL PROPERTY INFORMATION (must match County of Alameda records):**

Rental Address\*: \_\_\_\_\_  
 City\*: BERKELEY State\*: CA Zip Code\*: \_\_\_\_\_  
 Parcel #\*: \_\_\_\_\_  
 Identify # units on parcel: Commercial: \_\_\_\_\_ Dwelling: \_\_\_\_\_ Residential Rental: \_\_\_\_\_

**3. BUSINESS INFORMATION:**

Business Phone Number\*: \_\_\_\_\_ Emergency Phone: \_\_\_\_\_  
 Number of Employees\*: \_\_\_\_\_ Number of Vehicle Decals: \_\_\_\_\_ (4 max)  
 Date Fiscal Year Ends: \_\_\_\_\_ Email\*: \_\_\_\_\_  
 Type of Ownership: \_\_\_\_\_ How do you file business taxes:  FEIN  SSN  
 Partnership  Corporation  Sole Owner  LLC/LP FEIN/SSN: \_\_\_\_\_

**4. 2026 RENEWAL TAX DUE:**

A. 2025 Gross Receipts (from this parcel):	\$ _____
B. One or more owners of this property, directly or indirectly, owns five (5) or more <b>residential rental units</b> in Berkeley <input type="checkbox"/> Yes, enter 0.02880 <input type="checkbox"/> No, enter 0.01081	x _____
C. Multiply A and B	\$ _____
D. Exempt Receipts1 (see reverse): <span style="border: 1px solid black; padding: 2px;">D1\$</span> _____ x 0.01799 = _____	
Exempt Receipts2 (see reverse): <span style="border: 1px solid black; padding: 2px;">D2\$</span> _____ x 0.02880 = _____	
Total Exemptions (Add lines D1 and D2)	\$ _____
ØE Business License Tax (Subtract D from C); minimum tax due is \$77: ØE	\$ _____
Penalty 1, 10% of Line E (if paying on or after 3/1, see reverse):	\$ _____
ÕE Subtotal (Add E and F):	\$ _____
PÊ Interest 1 Due on Line G (if paying on or after 3/1): ___ Ñ Line G x%)	\$ _____
Œ Penalty 2, 40% of Line E (if paying on or after 4/1, see reverse):	\$ _____
RÊ Penalty 2 Interest Due on Line I (if paying on or after 4/1): ___ % (Line I x%)	\$ _____
SÊ State Mandated Disability Access Fee:	\$ _____
ŠÊ TOTAL AMOUNT DUE (Add Lines G through K):	\$ _____

**5. CLOSING BUSINESS DECLARATION (if applicable):** If you closed your business or sold your property, you must complete this section within 90 days of closure. To close your business license, enter the closing date below, complete Section 4 above, and remit payment. The State Mandated Fee and minimum tax do not apply.

Business closed/property sold 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)

NOTE: If you would like to list all property owners, please write them on a separate page and attach to this form.

Form: FINRC-BL-RTL-  
 CW Revised: 3/26

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

**INSTRUCTIONS**

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

**SECTION 1:** Verify the printed mailing information. If your mailing address changed, write the updated information.

**SECTION 2:** Verify the printed rental property information. Enter the number of units on the property by type:

commercial, dwelling (a building or portion of a building designed for, or occupied exclusively by, persons living as one household), residential rental (a dwelling unit that is rented or on the rental market).

**SECTION 3:** Enter the business' information. Please be advised that the business e-mail address is public information. The City 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 4: 2026 RENEWAL TAX DUE**

**Line A:** Enter the business' total gross receipts from this parcel for 2025.

**Line B:** Indicate whether any owner owns five or more residential rental units in the City of Berkeley, this will determine the business license tax rate.

**Line C:** Multiply A and B.

**Line D:** If no owner owns five or more residential rental units or no exemptions apply, enter 0 and proceed to Line E.

To claim exemptions, enter the exemptions on the appropriate line(s) below. All exemption supporting documentation shall be provided to the City upon request.

**Line D1 (Exempt Receipts1)** are for owners of five or more residential rental units.

- Units owned by a non-profit corporation whose primary purpose is the provision of affordable housing \$ \_\_\_\_\_
  - Units whose rents are controlled under state or federal law, deed restrictions, or agreements with public agencies, at rental rates that are affordable to households earning no more than 80% of AMI and whose tenants must be income-qualified \$ \_\_\_\_\_
  - Units subject to rent control that are occupied by a tenant who resided in that unit prior to January 1, 1999 \$ \_\_\_\_\_
  - Units occupied by tenants receiving monthly rental assistance (such as Section 8 voucher or Shelter + Care) from the Berkeley Housing Authority or City of Berkeley \$ \_\_\_\_\_
  - New units for the first 12 years after the issuance of a certificate of occupancy \$ \_\_\_\_\_
  - Partial owners who own 3-4 residential rental units on this parcel and no others in the City of Berkeley \$ \_\_\_\_\_
  - Commercial rental units \$ \_\_\_\_\_
  - Property owners who received a 1-year hardship exemption due to exceptional circumstances which has been approved by the City Manager \$ \_\_\_\_\_
- Total Exempt Receipts1** (enter total on line D1 on reverse side) \$ \_\_\_\_\_

**Line D2 (Exempt Receipts2)** are for partial parcel owners of one or two residential rental units on this parcel who do not directly or indirectly own five or more residential rental units within Berkeley.

**Line E:** Subtract D from C. If the business license tax is less than \$77, enter \$77 (minimum tax due).

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

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

**Line H:** 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 G x H.

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

**Line J:** 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 I x J.

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

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

**SECTION 5:** If the business closed or the property sold in 2025, enter that date on the line provided. The State Mandated Fee, minimum tax, penalties, and interest do not apply. Please complete Section 3 and remit applicable payment to City of Berkeley.