



**Finance Department – Revenue Management Division**  
**BUSINESS TAX EXEMPTION REQUEST FORM**

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	Telephone Number	
Name of Business or Organization		
Business Address	City	Zip Code
Mailing Address	City	Zip Code

4.76.345      **LOW REVENUE GENERATING BUSINESS (FINANCIAL HARDSHIP):** The Business Tax Hardship Exemption Program is available to sole proprietorships and “S” corporations (**excluding “C” corporations**) that are owned by one person or by husband/wife or domestic-partners, whose ownership structures have **(a)** no employees **AND (b)** annual gross receipts at or below less than twice the current poverty level.

The term "poverty level" means the income amount established by the U.S. Department of Health and Human Services ([www.hhs.gov](http://www.hhs.gov)) as the poverty guideline for a single person multiplied by two<sup>1</sup> for the calendar year in which the Business Tax is due.

I anticipate my income will be less than \$24,120.

**For Sole Proprietorship:** Please enter the required data from your Federal Income Tax Form

2016: 1040, Line 12 \_\_\_\_\_; Sched C, Line 1 \_\_\_\_\_; Sched C, Line 31 \_\_\_\_\_  
 2015: 1040, Line 12 \_\_\_\_\_; Sched C, Line 1 \_\_\_\_\_; Sched C, Line 31 \_\_\_\_\_  
 2014: 1040, Line 12 \_\_\_\_\_; Sched C, Line 1 \_\_\_\_\_; Sched C, Line 31 \_\_\_\_\_  
 2013: 1040, Line 12 \_\_\_\_\_; Sched C, Line 1 \_\_\_\_\_; Sched C, Line 31 \_\_\_\_\_

**For “S” Corporation:** Please enter the required data from your Federal Income Tax Form 1120S.

2016: 1120S, Line 1a \_\_\_\_\_ 2015: 1120S, Line 1a \_\_\_\_\_  
 2014: 1120S, Line 1a \_\_\_\_\_ 2013: 1120S, Line 1a \_\_\_\_\_

4.76.345.5      **FINANCIAL HARDSHIP EXEMPTION FOR SMALL BUSINESS OWNERS WITH LIMITED HOUSEHOLD INCOME (FINANCIAL HARDSHIP):** The Business Tax Hardship Exemption Program for Small Business Owners is available to sole proprietorships and “S” corporations (**excluding “C” corporations**) that are owned by one person or by husband/wife or domestic-partners, whose ownership structures have **(a)** no employees **AND (b)** annual household income at or below less than four times the current poverty level.

The term "poverty level" means the income amount established by the U.S. Department of Health and Human Services ([www.hhs.gov](http://www.hhs.gov)) as the poverty guideline for a single person multiplied by (4) for the calendar year in which the Business Tax is due.

I anticipate my income will be less than \$48,240.

**For Sole Proprietorship:** Please enter the required data from your Federal Income Tax Form

2016: 1040, Line 12 \_\_\_\_\_; Sched C, Line 1 \_\_\_\_\_; Sched C, Line 31 \_\_\_\_\_  
 2016: 1040, Line 37 \_\_\_\_\_

**For “S” Corporation:** Please enter the required data from your Federal Income Tax Form 1120S.

2016: 1040, Line 37 \_\_\_\_\_; 1120S, Line 1a \_\_\_\_\_

**REVERSE SIDE MUST BE COMPLETED AND SIGNED**

4.76.600  
SIC 9400

**VETERAN:** Every person who is honorably discharged or honorably relieved from the military, naval, or air service of the United States and who is a resident of this state, may distribute circulars, and hawk, peddle and vend any goods, wares or merchandise owned by him or her, except spirituous, malt, or vinous or other intoxicating liquor. **Attach a copy of DD214 or other discharge paper(s).**

4.76.660  
SIC 9401

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

4.76.710  
SIC 9404

**PEDDLING OF GOODS BY PRODUCER:** Peddles goods or wares made or produced solely by him/her.

4.76.715  
SIC 9405

**SALE OF HAND-PRODUCED GOODS:** Artists and crafts persons who sell only their own designed, hand-produced goods and wares. **Choose one option only.**

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 that four consecutive days twice in any calendar year;

**OR**

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).

4.76.720  
SIC 9423

**SENIOR CITIZENS:** Every natural person at the age of sixty-five (65) years or older whose annual gross receipts from any and all business \$6,000 or less. **Attach a copy of driver's license or photo-identification with proof of age and enter the required data from your Federal Income Tax Form 1040 (Line 12) and Schedule C (Lines 1 & 31).**

Year \_\_\_\_\_

1040, Line 12 \_\_\_\_\_; Sched C, Line 1 \_\_\_\_\_; Sched C, Line 31 \_\_\_\_\_

4.76.730  
SIC 9407

**TEACHERS:** Teaching of 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.

4.76.745  
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.**

4.76.746  
SIC 9498

**FAMILY CAREGIVER EXEMPTION:** Any family member who receives compensation for providing care services to another family member who is ill and/or elderly.

OTHER:

\_\_\_\_\_  
\_\_\_\_\_

**Note:** The aforementioned exemption codes represent a partial listing of all exemptions. The complete Business Tax Ordinance can be reviewed via [www.sanjoseca.gov](http://www.sanjoseca.gov) or purchased at the City Clerk’s Office, 200 E Santa Clara Street, Wing 2, San José, California. Information, instructions, registration, and remittance forms may be obtained at [www.csjfinance.org](http://www.csjfinance.org), on the first floor Customer Service Center at San José City Hall, 200 East Santa Clara Street, or by calling (408) 535-7055.

I declare under penalty of perjury that the above statements are true. The City may audit records at any time for up to a three-year prior period. Thus, I should maintain adequate records to support the figures submitted for taxing purposes. If I failed to produce the requested documents, I understand the City of San José Finance Department may issue a tax assessment, up to a three-year prior period in which I was granted the exemption of the Business Tax plus applicable penalties, interest, and other charges.

PRINT NAME

SIGNATURE OF APPLICANT OR AGENT

DATE

TELEPHONE

For Office Use Only:			
Financial Hardship Review			
		Tax Year(s):	
		Accepted by:	Date:
		Reviewed by:	Date:
		Denied by:	Date:

<sup>4</sup>Historic Poverty Levels for the income tax reporting year **2017:** \$12,060x2=\$24,120; **2016:** \$11,880 x 2 = \$23,760; **2015:** \$11,770 x 2= \$23,540; **2014:** \$11,670 x 2 = \$23,340