



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/) as the poverty guideline for a single person multiplied by two¹ for the calendar year in which the Business Tax is due.

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 _____

4.76.600

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.**

4.76.700

SIC 9403

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

4.76.710

SIC 9404

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

¹ Historic Poverty Levels for the income tax reporting year: 2016: \$11,880 x 2 = \$23,760 2015: \$11,770 x 2 = \$23,540 2014: \$11,670 x 2 = \$23,340; 2013: \$11,490 x 2 = \$22,980

