



CITY OF NEWPORT BEACH

REVENUE DIVISION

100 CIVIC CENTER DRIVE ● P.O. BOX 1768

NEWPORT BEACH, CA 92658-8915

949-644-3141 ● Fax 949-644-3073

RevenueHelp@newportbeachca.gov ● www.newportbeachca.gov/Revenue

REQUEST FOR BUSINESS TAX HEARING

Please print or type in **BLACK** ink only. A complete mailing address is required.

Name of Business: _____ File Number: _____

Name of Contact: _____ Telephone #: _____

Address: _____ Email: _____

City/State/Zip: _____

REQUEST FOR HEARING ACCORDING TO CHAPTER 1.08.055 OF THE NEWPORT BEACH MUNICIPAL CODE

Under provisions of above Newport Beach Municipal Code, I request a Business Tax Hearing on the business, file or citation listed above. I have enclosed the full license tax and any penalty claimed by the City to be owed in the amount of \$ _____ as a prerequisite of this request. I understand that any tax or penalty deemed not due by the Hearing Officer will be returned to me by the City.

Please provide a brief statement below of why you are contesting, or you may attach a written statement. **BLACK** ink only.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct to my knowledge. I understand any statements made herein will be verified.

Name (Printed) Signature Date

****BE SURE TO INCLUDE A COMPLETED BUSINESS LICENSE APPLICATION WITH PAYMENT, WHICH MUST BE RECEIVED BY THE REVENUE DIVISION NO LATER THAN THE DUE DATE ARTICULATED IN THE BUSINESS TAX REVIEW DETERMINATION.****

THIS SECTION WILL BE COMPLETED BY THE CITY OF NEWPORT BEACH

The City of Newport Beach has granted your request for a hearing.

Hearing scheduled for _____ (date) and _____ (time).

**HEARINGS WILL TAKE PLACE AT CITY HALL
100 CIVIC CENTER DR., NEWPORT BEACH, CA, 92660
1ST FLOOR, BAY A, CUSTOMER SERVICE CONFERENCE ROOM**

You MUST call to confirm that you will be attending your assigned hearing date and time by 5:00 pm on _____. Failure to confirm your scheduled hearing date will result in the hearing being canceled. Hearings that have not been confirmed will not be rescheduled and your opportunity to appeal will be forfeited.

If, for any reason, you will not be available for your hearing date and time, you **must** contact the Revenue Division prior to the hearing date to request a continuance. You may request the continuance by phone by calling **949-644-3137**, or in person at City Hall, 100 Civic Center Dr., Newport Beach, CA 92660, 1ST Floor, Bay A, Customer Service Center. ***Please be advised that hearings can only be postponed once.***

FOR OFFICE USE ONLY

Date request Received: _____ Receipt Number and Date: _____



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Overview of the Review and Appeal Process

If you disagree with the findings of the Business Tax Review that a business tax is due, please complete the attached Form R0504-WSF (Request for Business Tax Hearing). You must complete a business license application and include payment of all estimated tax and penalty amounts due. Your facts and documentation will be reviewed and you may be scheduled to present the facts in person to a Hearing Officer. Testimony presented in hearings are provided under oath. **If the Hearing Officer finds in your favor, the City will refund all monies deemed refundable by the Hearing Officer within two weeks.**

Instructions for Submitting the Request for Business Tax Hearing (Form RO504-WSF)

- For each notice you are contesting, complete a separate form. If you list multiple file numbers on the same form, it will be returned, with no extensions of deadline.
- Complete a Request for Business Tax Hearing (form RO504-WSF), a business license application, and payment for the estimated tax and penalty amounts (if applicable).
- Briefly and clearly explain what facts would demonstrate the above named business entity is not subject to the business license requirement. Please make sure all assertions can be supported by facts; reasons such as “This is not a business” or “It’s not operating in Newport Beach” without any further explanation cannot be given consideration.
- Be sure to attach **copies** of any documents that support your assertion this entity is not subject to a Newport Beach business license. (*Please **do not** include originals, as we are unable to return them.*) Such documents may include, but are not limited to:
 - Business license for the named entity in another City.
 - IRS / FTB tax returns indicating the entity is filing as other than a business. “No profit” and/or “no income” are not grounds for waiving the business license tax.
 - Proof of tax exemption (such as from other governmental agencies)
 - Any other documentation, as appropriate.
 - State laws

The following items will not be accepted as proof of exemption or waiver and will be omitted from review:

- Documents that fail to demonstrate no business is conducted or represented in the City, such as deeds of trust for property located outside the City.
- Anything that cannot be supported and does not further your case.