



CITY OF NEWPORT BEACH

REVENUE DIVISION
100 CIVIC CENTER • P.O. BOX 1768
NEWPORT BEACH, CA 92658-8915
(949) 644-3141

RevenueHelp@newportbeachca.gov • http://www.newportbeachca.gov/Revenue

BUSINESS LICENSE TAX APPLICATION

OFFICE USE ONLY
BUSINESS NUMBER
LICENSE NUMBER

For your convenience, you may pay by credit card and avoid processing fees by using the City's Online Services at www.newportbeachca.gov/business.

PLEASE PRINT CLEARLY IN BLACK INK. ILLEGIBLE APPLICATIONS WILL BE RETURNED.

1. Business (DBA) Name (Maximum 30 Characters)
2. Location Address
3. Web Site Address
4. Service Address (Public Record)
5. Business Phone
6. Mailing Address
7. Email Address
8. Business Activity
9. Product Sold
10. State License (Contractor, Real Estate, Medical, etc.) No.
11. Start Date in Newport Beach
12. Seller's Permit No.
13. Type of Ownership (check one)
14. Identification Number: Choose one below & provide number as indicated (Not Public Record)
15. Owner or Principal Information. If necessary, please attach a list of additional principals.

16. Business Tax Rates. The business tax is based on the location of your business. Please check the appropriate box.

Table with 2 columns: Description and Amount. Rows include tax rates for different locations, state contractor's license, and processing fees.

## BUSINESS TAX CLASSIFICATIONS

The City of Newport Beach Business Tax is classified into the categories below. These are annual taxes and must be paid with the application.

**Out of Town Business** – If your business is based outside the City of Newport Beach, but you conduct business within the City, you are considered an Out of Town business and your tax rate is \$277.00.

**Residentially Based Business** – If you operate your business from your house in Newport Beach (which includes Balboa Island, Corona del Mar, Newport Coast, and Santa Ana Heights), you are considered a residentially based business and your tax rate is \$175.00.

**Commercially Based Business** – If your business is at a commercial location (this includes P.O. Boxes), you are considered a Commercially Based business and you pay a base tax of \$184.00 plus an amount per W2 employee that depends on whether your business generates sales tax for the City. If your business:

a.) **does not** generate sales tax for the City of Newport Beach, your rate is \$18.00 per W2 employee to a maximum total tax of \$1,844.00.

b.) **does** generate sales tax for the City, your rate is \$9.00 per W2 employee to a maximum total tax of \$922.00.

**Licensed State Contractors** – If your business is licensed with the State Contractor's Board, you pay a base tax of \$175.00 plus an amount per W2 employee (that is conducting business in the City of Newport Beach) that depends on whether your business generates sales tax for the City. If your business:

a.) **does not** generate sales tax for the City of Newport Beach, your rate is \$18.00 per W2 employee to a maximum total tax of \$269.00.

b.) **does** generate sales tax for the City, your rate is \$9.00 per W2 employee to a maximum total tax of \$273.00.

**Real Estate/Brokers** – Licensed real estate agents working under a broker are no longer required to pay CNB annual business license tax; however, their brokers will report agents as employees and pay the employee unit tax.

If you are a broker, please indicate any agents working in CNB on line 15 of your tax calculation.

## NOTIFICATION OF BUSINESS CHANGES

If your business has moved, it is important that you notify the City so you continue to receive important correspondence. If your business has relocated outside the City of Newport Beach (the City includes Balboa Island, Corona del Mar, Newport Coast, and Santa Ana Heights), **OR** if your business has moved to a commercial location, please notify the Revenue Division immediately. The move will affect your business tax rate. Also, if you have changed the type of ownership or the names of the owners, you may be required to complete a new business license application.

## STATE TAX AGENCY REPORTING

The information included on this application is provided to State tax agencies including the Franchise Tax Board and the California Department of Tax and Fee Administration, as required by law. Your accurate completion of this application will reduce the need for an investigator to contact the business owner for this information.

## RENEWALS

It is your responsibility to ensure that you pay your annual business tax in a timely manner. The City will mail courtesy renewal notices to the mailing address of record. However, if you do not receive a courtesy notice, you are not alleviated from this requirement. Penalties are imposed for late renewals.

If you have any questions regarding any of the requirements or information on this application, please call the Revenue Division at either (949) 644-3141, or send email to: [License@newportbeachca.gov](mailto:License@newportbeachca.gov).

## IF YOUR BUSINESS IS CONDUCTED FROM A COMMERCIAL LOCATION IN THE CITY OF NEWPORT BEACH, COMPLETE THE FOLLOWING INFORMATION.

Name of person or company from whom you rent or lease \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

1. Will there be live entertainment?

NO  YES

2. Is there an alarm system on the premises? \*\*

NO  YES

\*\* Section 5.49.020 of the Newport Beach Municipal Code requires anyone who has installed and/or uses an alarm system to obtain an Alarm Permit from the Newport Beach Police Department. Please call the Alarm Office to obtain an Alarm Permit application: (949) 644-3722 or 644-3723, Monday through Friday, 8:00 am - 5:00 PM.

If you answered "Yes" to Question #1, please contact the Revenue Division at 949/644-3141 for additional permit information.

**Issuance of a business license represents a tax payment and does not authorize any business otherwise restricted or regulated by any provision of the Zoning Code or other law. Questions regarding zoning restrictions for your business should be directed to the Planning Department at (949) 644-3200.**

\* Governor Brown signed AB 1379 into law. This Bill adds a mandated state fee of \$4 on any applicant for a local business license or renewal. The fee is to increase disability access and compliance with construction related accessibility requirements, and develop educational resources for businesses in order to facilitate compliance with federal and state disability laws.

**Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:**

The Division of the State Architect at [www.dgs.ca.gov/dsa](http://www.dgs.ca.gov/dsa)

The Department of Rehabilitation at [www.dor.ca.gov/](http://www.dor.ca.gov/)

[AB 3002 Business License, Building Permit Model Notice webpage](#)

The California Commission on Disability Access at <http://www.dgs.ca.gov/ccda>  
[Disability Access Requirements and Resources Notice](#)

**Certain types of businesses, in addition to the filing and payment for the annual business license tax, must also be licensed or permitted by the City:**

Other City Licenses and Permits: <https://www.newportbeachca.gov/government/departments/finance/revenue-division/applications-permits-and-forms>

Apply online to avoid the processing fee: <https://apps.newportbeachca.gov/quest/Default?cat=BL>