

## **RENEWAL INSTRUCTIONS FOR ALL CONTRACTORS:**

- Upon registration, you are required to pay the Registration Fee, provide an estimate of your 2022 Oakland gross receipts and pay the 2022 estimated tax. The tax rate is \$1.80 per \$1000.00 of your annual Oakland gross receipts or \$60.00, whichever is greater.
- The Business Tax Certificate expires December 31, 2022. Failure to file your Renewal Declaration by the deadline date of March 1, 2023 may subject you to a \$50.00 "Failure to File" fee, in addition to penalty and interest.
- Annual Renewal Declarations are sent by the United States Postal Service in December of each year as a courtesy to business owners. Our office is **not** required to send a renewal notice to you. It is the responsibility of the business owner to file and pay the Business Tax on or before the due date.
- If needed, you may request a 45-day extension to pay your business tax. This extension **must** be requested in writing on or before March 1, 2023 and submitted to the Business Tax Office. You cannot request this extension by telephone.
- Business tax accounts are **not** automatically closed when a business is sold or discontinued. You **must** submit a written request to cancel your Business Tax Certificate.

## **RENEWAL INSTRUCTIONS FOR OAKLAND-BASED CONTRACTORS:**

- If your State Contractor's License was canceled or your business moved out of Oakland in 2022: Report your actual 2022 Oakland gross receipts and calculate the tax (less any estimated tax paid). Indicate the discontinued date on the Renewal Declaration Form and return it with the appropriate payment on or before March 1, 2023 to avoid penalty and interest and to close the account.
- If your business operation continues in 2023: Report your actual 2022 Oakland gross receipts, estimate your 2023 Oakland gross receipts and calculate the total tax for both years (less any estimated tax paid). Return your Renewal Declaration Form with the appropriate payment on or before March 1, 2023 to avoid penalty and interest.

## **RENEWAL INSTRUCTIONS FOR NON-OAKLAND-BASED CONTRACTORS:**

- If the last job discontinued in 2022: Report your actual 2022 Oakland gross receipts and calculate the tax (less any estimated tax paid). Indicate the discontinued date on the Renewal Declaration Form and return it with the appropriate payment on or before March 1, 2023 to avoid penalty and interest and to close the account.
- If the work continues in 2023: Report your actual 2022 Oakland gross receipts, estimate your 2023 Oakland gross receipts and calculate the total tax for both years (less any estimated tax paid). Return your Renewal Declaration with the appropriate payment on or before March 1, 2023 to avoid penalty and interest.

***TO RENEW ON LINE, GO TO: [HTTPS://LTSS.OAKLANDNET.COM](https://ltss.oaklandnet.com)***