

# City of Ceres, CA Business License Frequently Asked Questions (FAQ's)

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## Who is MuniServices?

MuniServices, LLC is a private company that has been contracted by the City of Ceres to administer their business licenses beginning with the license year 2016-2017. For information regarding the City of Ceres business license, please contact MuniServices at:

City of Ceres  
c/o MuniServices, LLC  
Attn: Business License Department  
438 East Shaw Ave Box 367  
Fresno, CA 93710

Toll Free Taxpayer Support: (866) 240-3665  
Monday through Friday 8:30 am – 5:00 pm PST  
Fax: (855) 219-4338  
Email: [bizlicensesupport@muniservices.com](mailto:bizlicensesupport@muniservices.com)  
Online Filing: Coming Soon!

## Who is required to have a City of Ceres business license?

Any person whose business is located in Ceres or conducts business in Ceres must obtain a business license.

For information regarding exemptions, see Ceres Municipal Code Title 5.

## How does my new business obtain a business license?

- Read all information provided before completing an application.
- New Businesses:
  1. Complete a New Business application.
    - All New Business applications must pay in accordance to the Fee Schedules outlined based on the type of business being conducted.
    - All New Business applications must pay a New Business Application Fee of \$30.00, plus the annual \$1.00 CA Senate Fee.
  2. Sign and date the application.
  3. Return the application to MuniServices with your business license payment.

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4. Note: All NEW APPLICATIONS must be approved by the City's Planning and Building Department before a business license can be issued. Additional approval may be required depending on the type of the business being conducted.

The Planning and Building Department is located at 2220 Magnolia Street.

## How is the business tax calculated?

The business license fee for the City of Ceres is determined by business category/classification. For a complete listing of the business license categories/classifications, calculation instructions and rates, see the City of Ceres Fee Schedule at [www.revds.com](http://www.revds.com). (For Taxpayers → State: California → Taxpayer Forms → Fee Schedule – Ceres, CA)

## How long is my license valid?

- Gross Receipt based licenses are valid April 1<sup>st</sup> through March 31<sup>st</sup>. Annual renewal fee and quarterly declarations must be submitted for accounts to be considered current.
- Flat Rate licenses expire every quarter.

## How do I renew my business license?

You may renew online (coming soon) or by paper form. MuniServices, LLC will mail customized renewal applications to businesses each quarter. However, a blank renewal application is also available on our website at [www.revds.com](http://www.revds.com). (For Taxpayers → State: California → Taxpayer Forms) Double check your business category/classification and your rate fee calculation prior to submitting your application and payment. Errors may delay the process.

If you need assistance, please contact:

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## Where should I post my business license?

If you have a fixed place of business, the license must be posted in a visible location. If your business is mobile, carry a license with you at all times while conducting business.

## I used to have a Ceres business license, how do I reactivate it?

As long as the business information (address, ownership) remains the same, you may reactivate a business license by paying the new license fees and any past due fees and taxes. There must also be a current business license application on file.

## Do I have to file the Declaration of Gross Receipts forms even if I have earned no income during the quarter?

Yes. You must submit the gross receipts form to MuniServices by the due date on the form. Please indicate that \$0.00 gross receipts were earned. You must return the completed form to MuniServices at the address provided above. You may also email or fax the completed form.

## What are gross receipts?

Chapter 5.04.010 of the Ceres Municipal Code defines gross receipts as:

“Includes the total of amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares or merchandise. Included in "gross receipts" shall be all receipts, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable or losses

or other expenses whatsoever. Excluded from "gross receipts" shall be the following: A. Cash discounts allowed and taken on sales; B. Credit allowed on property accepted as part of the purchase price and which property may later be sold; C. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser; D. Such part of the sale price of property returned by purchasers upon rescission of the contract of sale as is refunded either in cash or by credit; E. Amounts collected for others where the business is acting as an agent or trustee to the extent that such amounts are paid to those for whom collected, provided the agent or trustee has furnished the collector with the names and addresses of the others and the amounts paid to them; F. That portion of the receipts of a general contractor which represent payments to subcontractors, provided the general contractor furnishes the collector with the names and addresses of the subcontractors and the amounts paid to each subcontractor, and further provided that such subcontractors secure a license under this Chapter and pay the business license taxes which represent payments received from the general contractor; G. Receipts of refundable deposits, except that refundable deposits forfeited and taken into income of the business shall not be excluded; H. As to a real estate agent or broker, the sales price of real estate sold for the account of others except that portion which represents commission or other income to the agent or broker; I. As to a retail gasoline dealer, a portion of his receipts from the sale of motor vehicle fuels equal to the motor vehicle fuel license tax imposed by and previously paid under the provisions of part 2 of division 2 of the Revenue and Taxation Code of the State of California; J. As to a retail gasoline dealer, the special motor fuel tax imposed by section 4041 of title 26 of the United States Code if paid by the dealer or collected by him from the consumer or purchaser; K. That portion of gross receipts which represent business conducted in another jurisdiction and which portion of gross receipts has been taxed by that jurisdiction, provided the business submits proof satisfactory to the collector of such taxation and the payment thereof."

#### **My business is exempt. Do I still need a City of Ceres business license?**

No. Businesses who are exempt based on City of Ceres Municipal Code Title 5 are not required to obtain a business license. However, proof of exemption must be presented. Exempt businesses are required to notify MuniServices, LLC in response to notices received or if their exempt statuses have changed.

#### **Do I need a business license if I work out of my home?**

Yes. All home-based businesses must complete the Home Occupation Permit application prior to being issued a business license. The completed document, along with a completed new business application, must be taken to the Planning and Building Department located at 2220 Magnolia Street. For additional information, you may contact the Planning and Building Department at (209) 538-5774.

After obtaining the Home Occupation Permit, return the new business license application with fee to MuniServices.

Once MuniServices receives your approved application and license fee payment, an Official City of Ceres business license will be mailed to the mailing address on the application.

#### **I do minor consulting on a part-time basis. Do I have to obtain a Business license?**

Yes, businesses both large and small are required to obtain a Business license to be in compliance with the City Code.

#### **What if I have more than one business or more than one location?**

If you own more than one business, a separate business license is required for each type of business and for each location in Ceres.

**I live in Ceres, but my business is located outside the city limits. What are my liabilities for the City of Ceres?**

As long as you do not have a physical location inside the city limits of Ceres, there is no need to obtain a City of Ceres Business license. However, if you conduct any function of your business inside the city limits then a business license would be required.

**I have a physical location inside the city limits of Ceres; however, that location does not generate any gross receipts. Do I still need to obtain and pay for Business license?**

Yes, if this business location is inside the city limits of Ceres and is primarily for clerical purposes and support and the actual business location is elsewhere, you will need to obtain a business license.

**My business entity (Corporation, LLC, Partnership, etc) is entirely passive and/or dormant and it is just paying a minimum fee to the Secretary of State. Is my business required to get a City Business license?**

Yes, if your business is registered as active with the Secretary of State and reporting on a business return with the FTB and IRS, it will need to obtain a business license. By maintaining a business entity within the City, whether transacting public business or not, it is considered operating a business.

**I just purchased a business. Can I use the business license from the previous owner?**

No, a business license cannot be transferred or re-assigned. As the new owner, you will need to apply for a new business license in your name.

**What if I close or sell my business?**

Business licenses are NOT automatically canceled. We need to hear from you. You may email us at [bizlicensesupport@muniservices.com](mailto:bizlicensesupport@muniservices.com), send written notification or call us toll free at (866) 240-3665. Please be prepared to provide the date that the business closed or was sold, the gross receipts up to that point and the name of the new owner if applicable.

**What if my business has changed locations?**

If your business has a change of physical address, you must complete a new business application and obtain approval from the Planning and Building Department before a business license can be issued. Upon approval and payment of a \$15.00 Change of Physical Location fee, your business license can be updated to reflect the new location address and reissued.

**Do I need to register my business name?**

If using a Fictitious Business Name or DBA (doing business as), you will need to register with the Stanislaus County Clerk/Recorder's office.

Phone: (209) 525-5250

Address: 1021 – I Street; Modesto, CA 95354

Website: <http://www.co.stanislaus.ca.us> (County Services link → Clerk Recorder → Fictitious Business Name Forms)

If you are considering becoming a corporation (stock or nonprofit), a limited liability company or a partnership (limited or limited liability), you must file with the Secretary of State's Office.

Phone: (916) 657-5448 Website: [www.sos.ca.gov](http://www.sos.ca.gov)

### **What if I do not respond to the business license notices?**

If you do not respond, you may be in violation of the Ceres City Code. As a result, collection action may be initiated against you. The amount of any tax and penalty imposed shall be deemed a debt owed to the City.

### **I do not believe I conduct business in the City of Ceres. I want to be taken off your list so that I will not receive further notices regarding obtaining a business license. What do I need to do?**

Please contact MuniServices, LLC for further information. You may contact us via email at [bizlicensesupport@muniservices.com](mailto:bizlicensesupport@muniservices.com) or call us toll free at (866) 240-3665.

### **Do state-licensed contractors also need a City of Ceres business license?**

Any person licensed as a contractor by the State Contractor's Board must obtain a business license if they are, (1) conducting business in the City; or (2) based in the City, whether conducting business in or outside of the City.

### **Do I need a seller's permit?**

Every business intending to sell tangible goods, wholesale or retail, commercial or home-based, sales or repairs – requires a California seller's Permit. For more information please visit the website of the State Board of Equalization at <http://www.boe.ca.gov/>

### **What is the \$1.00 fee that I see on your forms, and do I have to pay it?**

On September 19, 2012 Governor Brown signed into law SB-1186 which adds a state fee of \$1 on any applicant for a local business license or similar instrument or permit, or renewal thereof. This new law became effective on January 1, 2013. The purpose is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources for businesses in order to facilitate compliance with federal and state disability laws, as specified. 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/Home.aspx](http://www.dgs.ca.gov/dsa/Home.aspx)

The Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov)

The California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov)

### **Where can I locate a copy of the City Municipal Code?**

You can locate a copy of the City of Ceres Municipal Code on the City's website at [www.ci.Ceres.ca.us](http://www.ci.Ceres.ca.us) (Home → City Documents → Municipal Code).