CITY OF LONG BEACH

DEPARTMENT OF FINANCIAL MANAGEMENT
BUSINESS SERVICES BUREAU

Request for Business Tax Review

EMPLOYEE CERTIFICATION

Name of Employee_____Notice No.:_____

Long Beach Municipal Code (LBMC) Section 3.80.210 states, "It shall be unlawful for any person to transact and carry on any business, trade, profession, calling or occupation in the city without first having procured a license from said city to do so and paying the tax...and every person conducting any such business in the city shall be required to obtain a business license hereunder." However, California State law (Business and Professions Code Section 16300) prohibits any municipality from imposing a business license on an employee, as defined by the IRS and the Franchise Tax Board.

For purposes of this certification, employees whose services are rendered, and income is obtained, as a W2 employee are exempt from obtaining a business license; however, independent contractors who report their income using IRS Form 1099 are required to obtain a business license.

Employee Declaration

I certify that I am currently employed by _____at
(Name of Employer)

_____
(Employers Address)

as an employee as determined by reference to the common law factors reflected in rulings or guidelines used by either the Internal Revenue Service or the Franchise Tax Board and therefore request exemption from paying City of Long Beach Business License Tax.
I hereby declare under the penalty of perjury under the laws of the State of California that the foregoing is true and correct of my own knowledge.

_____ _____
(Employee Sign Here and Date)

I certify that _____is my employee as determined by
(Employers Name)
reference to the common law factors reflected in rulings or guidelines used by either the Internal Revenue Service or the Franchise Tax Board.
Please return this form with both signatures along with the Request for Business Tax Review form to:

Business License Division/Attn: Ashley Griffith
411 W. Ocean Blvd., 6th Floor
Long Beach, CA 90802