

BUSINESS LICENSE APPORTIONMENT WORKSHEET

A taxpayer may reduce total receipts from the operation of business or from work performed in the City by a percentage that represents activities that occur outside the city. If you believe this applies to your business please complete this Apportionment worksheet.

Business Name: _____ Account Number: _____

Calculate total gross receipts.
Total Gross Receipts = _____

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Were all sales, services, deliveries, warehousing, billing, and collection done within the City limits of San Mateo?

YES

STOP

If yes, Apportionment does not apply.
PAY TAX ON TOTAL GROSS RECEIPTS

NO

Do your records support the existence of operations outside the City of San Mateo?

NO

STOP

Business records must support apportionment declaration. If they do not,
PAY TAX ON TOTAL GROSS RECEIPTS

YES

Calculation for Apportionment Factors

Businesses Eligible for Apportionment - Complete the balance of this worksheet

Factor #1 – Point of Sale: What percentage, if any, of total gross receipts were derived from transactions solicited or negotiated outside of San Mateo? _____% Use in Calculation Calculation: _____ % x .25 = NaN % transfer to box at right. Example: (50% San Mateo; 50% other = 50% x .25= .125 [12.5%]) (This factor can be up to 25% of value of receipts.)	NaN
Factor #2 – Location of Responsible Sales Office: What percentage, if any, of total gross receipts were derived from transactions where the responsible sales office was located outside of San Mateo or where orders, contracts, etc., were internally directed, controlled, accepted or approved outside of San Mateo? _____% Use in Calculation Calculation: _____ % x .15 = NaN % transfer to box at right. Example: (90% San Mateo; 10% other = 10% x .15 = .015 [1.5%]) (Location of responsible sales office can be up to 15% of value of receipts.)	NaN
Factor #3 – Warehouse Location: What percentage, if any, of total gross receipts are derived from transactions where goods sold are stored in a facility you internally control and operate outside of San Mateo immediately prior to shipment or delivery? _____ % Use in Calculation *Note: If you are providing a service the answer is "0". Calculation: _____ % x .20 = NaN % transfer to box at right. Example: (67% San Mateo; 33% Other = 33% x .20 = .066 [6.6%]) (Warehouse location can be up to 20% of value of receipts.)	NaN

Factor

#4 – Service Providers Principal Place of Business: What percentage, if any, of total gross receipts are derived from transactions in which the service providers who actually worked on the transaction maintained their principal place of business outside of San Mateo? _____% Use in Calculation

*Note: If you are a retail business the answer is "0".

Calculation _____ % x .20 = _____ % transfer to box at right.

Example: (75% San Mateo; 25% other = 25% x .20 = .05 [5%])

(Service providers principal place of business can be up to 20% of the value of receipts.)

Factor

#5 – Place Where Goods Were Delivered: What percentage, if any, of total gross receipts are derived from transactions for the sale of goods for which delivery took place outside of San Mateo? _____% Use in Calculation

*Note: If you are providing a service the answers is "0".

Calculation _____ % x .10 = _____ % transfer to box at right.

Example: (67% San Mateo; 33% Other = 33% x .10 = .033 [3.3%])

(Place where goods were delivered can be up to 10% of the value of receipts.)

Factor

#6 – Place Where Service Was Performed: What percentage, if any, of total gross receipts are derived from transactions in which the principal service providers to whom the BL tax applies worked outside of San Mateo? _____% Use in Calculation

*Note: If you are a retail business the answer is "0".

Calculation _____ % x .30 = _____ % transfer to box at right.

Example: (50% San Mateo; 50% Other = 50% x .30 = .15 [15%])

(Place where service was performed can be up to 30% of value of transaction.)

Factor

#7 – Location of Billing Office: What percentage, if any, of total gross receipts are derived from transactions in which billing responsibilities were assigned to personnel based outside of San Mateo? _____% Use in Calculation

Calculation _____ % x .05 = _____ % transfer to box at right.

Example: (0% San Mateo; 100% other = 100% x .05 = .05 [5%])

(Location of billing office can be up to 5% of the value of receipts.)

Factor

#8 – Location of Collection Office: What percentage, if any, of total gross receipts are derived from receipts where the taxpayer internally performed its revenue collection activity outside of San Mateo? _____% Use in Calculation

Calculation _____ % x .05 = _____ % transfer to box at right.

Example: (20% San Mateo; 80% other = 80% x .05 = .04 [4%])

(Location of collection office can be up to 5% of the value of receipts.)

Tax as Apportioned

Total % _____ (A)
Add all boxes

**Apportionment
Adjustment**

Total gross receipts _____ x _____ % (from line [A] above) = \$
_____ Apportionment adjustment.