



**BUSINESS TAX
INFORMATION
SESSION**

NOV/DEC 2023

www.cityofpaloalto.org/businessstax

AGENDA



- Business Process Overview
- Online Portal Demonstration
- Q & A



BUSINESS OVERVIEW

Registration, Tax Filing, Rate & Cap

Registration & Filing

- Annual BRC for all eligible businesses (*March Renewal*)
- Annual Business Tax Filing 2023
- Quarterly Business Tax Filing begins 2024
- Filing Due Date: the 1st following the end of the period;
Delinquent after 30 days

Rate & Cap

- 3.75¢/sq ft monthly rate (first 24 months)
 - 7.5¢/sq ft monthly rate starting Jan 2025
- \$500,000 annual cap

WHAT IS THE PROCESS?

- **Step 1: Obtain a BRC**
 - Religious Orgs. (no store), Transitory or Home Based, Non-profit <1FTE are exempt from BRC and Business Tax
- **Step 2: File Business Taxes**
 - Federal/State Exempt Businesses/Orgs, Grocery/Supermarkets are Exempt from Filing
 - Businesses <10,000 sqft are exempt from tax, but must continue to file
- **Step 3: Continue to Renew & File**
 - BRC renews Annually
 - Business Tax files Quarterly, unless otherwise assigned.

EXEMPTIONS

Does your Business Qualify?

EXEMPTIONS:

- Small businesses (1st 10,000 sq ft)
- Grocery Stores
- Transitory businesses (<90 days)
- Non-profit organizations
- Residential space
- Banks and financial institutions
- Some residential care or home care facilities



OFFSETS

Does your Business Qualify?

OFFSETS:

- Hotel Tax
- Discretionary Sales/Use Tax
 - Limited and only in rare cases
 - Consultation is required to determine eligibility
- Vacant Space

ANYTHING ELSE?



ONLINE PORTAL - *PaloAlto.Hdlgov.com*

DEMONSTRATION

- [Business Registration Portal](#)
- [Business Tax Portal](#)
 - [Vacancy Offset](#)



Welcome to the online access portal! We are pleased to offer our visitors access to government services online, 24 hours a day, 7 days a week.

We strive to deliver powerful e-government services and provide valuable information about our community while making your interactions with us more efficient, convenient, and interactive.

Please be advised: The State has mandated certain notices that may affect your business. You may review the notices at: Statebusinessnotices.hdlgov.com

To get started, please choose one of the following portals:

BUSINESS REGISTRATION PORTAL

Please proceed to the Business Registration portal in order to perform any of the following functions:

- Submit a Business Registration Application
- Renew a Business Registration
- Pay a Balance Due
- Request Account Information Update
- Close a Business
- Create or sign in to account profile
- Report a problem

If you need further assistance, you are welcome to contact us at PaloAlto@hdlgov.com or by phone at (650) 838-2882.

[Go to Business Registration Portal →](#)

BUSINESS TAX PORTAL

Please proceed to the Business Tax portal in order to perform any of the following functions:

- Register a New Business
- File Business Tax
- Pay a Balance Due
- Request Account Information Update
- Close a Business Tax account
- Create or sign in to account profile
- Report a problem

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[Go to Business Tax Portal →](#)

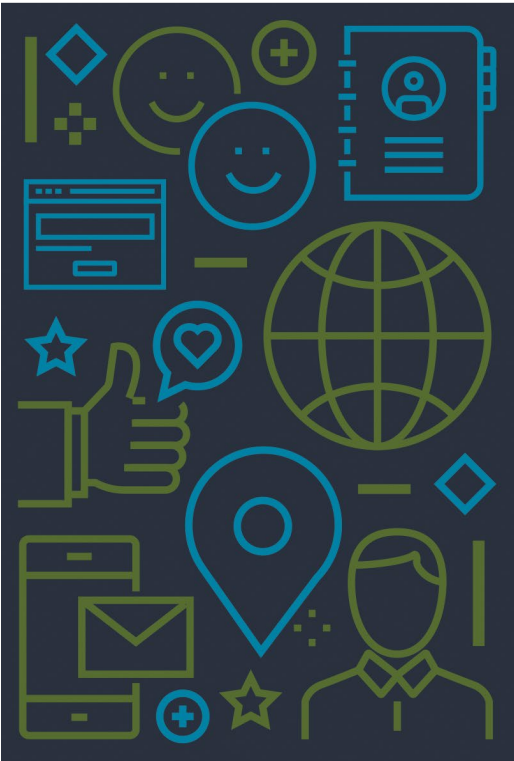
RESOURCES FOR BUSINESSES

- [Business Tax Resource Guide](#)
- [Business Tax Calculator](#)
- [Administrative Regulations](#)
- [Online Filing Portal](#)
- [Virtual Consultations](#)





CONTACT US



QUESTIONS?

Business Support Center

Monday – Friday

8:00 a.m. – 5:00 p.m.

PaloAlto@hdlgov.com

(650) 838-2882