

**BUSINESS LICENSE APPORTIONMENT QUESTIONNAIRE & CALCULATION SHEET**

*The law requires that your business license tax be apportioned such that the tax "fairly reflects" that portion of gross receipts which is generated by business occurring within the City of Napa.*

NAME OF BUSINESS:		LICENSE#
<b>TOTAL GROSS RECEIPTS &gt;</b>		<b>x</b> \$
<i>If business is in the City of Napa, please answer and complete the following:</i>		LINE
#1	Were any sales of goods or services made by an employee who was physically located outside of the City of Napa at the time of the sale?  If YES, state the total dollar amount of gross receipts generated by such sales. \$ _____  Multiply the gross receipts stated above by <b>25 %</b> & bring total on line 1.	[ ] YES [ ] NO  <b>1</b> \$ _____
#2	Were any sales of goods and services made by employees whose work is supervised by a sales office located outside of the City of Napa?  If YES, state the total dollar amount of gross receipts generated by such sales. \$ _____  Multiply the gross receipts stated above by <b>20 %</b> & bring total on line 2.	[ ] YES [ ] NO  <b>2</b> \$ _____
#3	Did you sell goods which were delivered to customers from a warehouse located outside the City of Napa which you maintain?  If YES, state the total dollar amount of gross receipts generated by such sales. \$ _____  Multiply the gross receipts stated above by <b>15 %</b> & bring total on line 3.	[ ] YES [ ] NO  <b>3</b> \$ _____
#4	Were services performed by employees whose principal place of business is outside the City of Napa?  If YES, state the total dollar amount of gross receipts generated by such sales. \$ _____  Multiply the gross receipts stated above by <b>10 %</b> & bring total on line 4.	[ ] YES [ ] NO  <b>4</b> \$ _____
#5	Were goods or services sold, in which goods were delivered or in which services were performed, outside the City of Napa?  If YES, state the total dollar amount of gross receipts generated by such sales. \$ _____  Multiply the gross receipts stated above by <b>5 %</b> & bring total on line 5.	[ ] YES [ ] NO  <b>5</b> \$ _____
#6	Did you perform billing or collection from a location outside the City of Napa for the sale of goods or services?  If YES, state the total dollar amount of gross receipts generated by such sales. \$ _____  Multiply the gross receipts stated above by <b>5 %</b> & bring total on line 6.	[ ] YES [ ] NO  <b>6</b> \$ _____
<b>ADD Lines 1+2+3+4+5+6 (THIS IS THE TOTAL REQUESTED DEDUCTION) &gt;</b>		<b>y</b> \$ _____
<b>Line x minus Line y = NET RECEIPTS &gt;</b> <b>(This is the amount subject to City of Napa Business License Tax.)</b>		\$ _____

*I declare under penalty of perjury that the foregoing is true and correct, and that my employer has documents establishing the accuracy of the statements and amounts set forth herein.*

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_

Date: \_\_\_\_\_  
Phone: \_\_\_\_\_

**THIS PORTION FOR CITY USE ONLY:**

Received by: \_\_\_\_\_  
Approved by: \_\_\_\_\_

Date: \_\_\_\_\_  
Date: \_\_\_\_\_

COMMENTS/REMARKS: