



# CITY OF HUNTINGTON BEACH

## Finance Department

Fiscal Services Division – Business License

### EMPLOYEE CERTIFICATION

Name of Employee: \_\_\_\_\_

City of Huntington Beach Municipal Code, Chapter 5.08.010 (License required) states “No person shall operate a business in the City without first having obtained a license to do so.” However, California state law (Business and Professions Code §16300) prohibits any municipality from imposing a business license tax on a W2’d employee, as defined by the Internal Revenue Service (IRS) and the Franchise Tax Board (FTB). For purposes of this certification, this means all services and income made as a W2 employee, *but excludes* any services and income for which a Form 1099 was issued.

#### Employee Declaration

I certify that I am currently employed by \_\_\_\_\_ since \_\_\_\_\_  
(Name of Employer)

at \_\_\_\_\_ as an  
(Employer’s Address)

employee as determined by reference to the common law factors reflected in rulings or guidelines used by either the IRS or the FTB and therefore request exemption from paying City of Huntington 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.**

<i>Employee signature</i>	Date
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#### Employer Certification

I certify that \_\_\_\_\_ is my employee as determined by reference to the  
(Employee Name)  
common law factors reflected in rulings or guidelines used by either the IRS or the FTB.

<i>Employer signature</i>	<i>Print Name</i>	<i>Date</i>	<i>Phone #</i>
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Please return this form\*(including the Business License Tax Review, if applicable) with both signatures to:

Attn: Business License  
City of Huntington Beach  
P.O. Box 190  
Huntington Beach, CA 92648

\* Do not include cover letters or attachments.