

Worksheet for Calculation of Business License Tax

(For Businesses Conducting Warehousing And Another Business At A Single Location)

- Line 1: Total Square Footage at Location _____ sq. ft.
Include the square footage of all buildings (or portions of buildings) at the location as well as outdoor square footage used for storage as part of a warehousing operation. Do not include outdoor square footage used for parking of motor vehicles.
- Line 2: Portion of the Square Footage Used for Warehousing _____ sq. ft.
“Warehousing” means the storage of goods intended for distribution to other locations and includes refrigerated warehousing and dry warehousing. “Warehousing” does not include (i) the storage, at a location, of materials for use by a manufacturing business conducted at that location, or (ii) the storage, at a location, of products manufactured at that location. “Square Footage Used for Warehousing” includes all square footage used in warehousing operations, including the square footage of offices, break rooms and similar spaces used in warehousing operations. Where square footage (such as entryways or offices) is used for both warehousing and non-warehousing operations, such areas shall be apportioned based on the percentage use for each type of operation.
- Line 3: Tax for first 5,000 sq. ft of Warehouse Space \$1,200
- Line 4: Subtract 5,000 from Line 2 and multiply result by \$0.21 \$ _____
Enter -0- if Line 2 is 5,000 square feet or less
- Line 5: Add Lines 3 and 4 \$ _____
- Line 6: If Line 5 is greater than \$11,950, enter \$11,950, otherwise enter amount from Line 5. \$ _____

- Line 7: Average Number of Persons Employed _____
“Employee” includes all persons engaged in the operation or conduct of the business, including, but not limited to, owners of the business and members of an owner's family.
- Line 8: Percentage of Employee Time Related to Business _____%
 Other Than Warehousing
- Line 9: Multiply Line 7 by Line 8 (round up to whole number) _____
- Line 10: Enter Amount Shown In Tax Table for Number of Employees \$ _____
 Entered on Line 9
- Line 11: Add Lines 6 and 10. This is your **Total Tax.** \$ _____
- Line 12: Renewal Fee \$20.00
- Line 13: State Fee \$1.00
- Line 14: Add Lines 11 through 13. This is your **Total Amount Due.** \$ _____

Tax Table for Number of Employees					
Persons Employed	Tax Amount	Persons Employed	Tax Amount	Persons Employed	Tax Amount
0 - 1	\$ 750	251 - 300	\$ 6,425	1,101 - 1,200	\$ 17,100
2 - 10	\$ 1,150	301 - 400	\$ 7,150	1,201 - 1,300	\$ 18,500
11 - 25	\$ 1,550	401 - 500	\$ 7,850	1,301 - 1,400	\$ 19,950
26 - 50	\$ 2,150	501 - 600	\$ 8,600	1,401 - 1,500	\$ 21,350
51 - 75	\$ 2,875	601 - 700	\$ 10,000	1,501 - 1,600	\$ 22,775
76 - 100	\$ 3,575	701 - 800	\$ 11,425	1,601 - 1,700	\$ 24,175
101 - 150	\$ 4,250	801 - 900	\$ 12,850	1,701 - 1,800	\$ 25,625
151 - 200	\$ 4,975	901 - 1,000	\$ 14,275	1,801 - 1,900	\$ 27,025
201 - 250	\$ 5,700	1,001 - 1,100	\$ 15,700	1,901 +	\$ 28,450