



# City of Walnut Creek

Revenue Collection Department

PO Box 8039

Walnut Creek, CA 94596

(925) 943-5821

## EMPLOYEE CERTIFICATION

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

City of Walnut Creek Municipal Code Section 8-6.04 (License Tax) states "It shall be unlawful for any person to do business within the City without first having procured a license". However, California State law (Business and Professions Code § 16300) prohibits any municipality from imposing a business license tax on an employee, as defined by the IRS and the Franchise Tax Board. For purposes of this certification, this means services and income rendered as a W2 employee, but excludes services and income for which a Form 1099 was issued.

---

---

### EMPLOYEE DECLARATION

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

\_\_\_\_\_  
(Employer's Address)

as an employee as determined by reference to the common law factors reflected in rulings or guidelines used by either the Internal Revenue Service or Franchise Tax Board and therefore request exemption from paying City of Walnut Creek 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.**

Employee Signature	Date
--------------------	------

---

---

### EMPLOYER CERTIFICATION

I certify that: \_\_\_\_\_ is my employee as determined by reference  
(Employee Name)

to the common law factors reflected in rulings or guidelines used by either the Internal Revenue Service or the Franchise Tax Board.

Employer Signature	Date
--------------------	------

Please return this form with both signatures to:

**City of Walnut Creek**  
Revenue Collection Department  
PO Box 8039  
Walnut Creek, CA 94596