

Business License Tax Requirements

In 2007 the City of San Diego began sending a Notice of Tax Liability (NTL) to individuals reporting business activity to the State Franchise Tax Board using a City of San Diego address. Some real estate agents received these notices despite not having received them in the past and despite the fact that their Broker already pays a fee on their behalf.

According to the Office of the City Treasurer, current policy exempts real estate agents from the Business Tax assessment if their broker currently pays the tax on their behalf. If you receive an NTL, contact the Office of the City Treasurer at (619) 615-1500 and ask that your account be exempt from the Business Tax assessment.

If you are an agent who has formed a corporation and received an NTL, you will be required to pay the Business Tax assessment effective January 1, 2008. If you have already paid the fees in 2007, please contact the Office of the City Treasurer at (619) 615-1500 and ask that your fees be applied to the 2008 calendar year.

SDAR would like to remind Brokers that they are required to file a Business Tax application for each office location (including a home office) and pay the proper fees for any employees. Brokers will not be exempt from back payments as this has always been a requirement by the City.

For more information about fees, how to file, and other general information about the City of San Diego's Business Tax Certificate, [click here](#).