

# CRIT DEPARTMENT OF REVENUE AND FINANCE

# **Business License Application Instructions and Frequently Asked Questions**

#### **Application for Business License**

Indicate calendar year for which you are applying.

#### Type of License Requested

Indicate the type of license requested by checking the appropriate type of license. You may only apply for one type of license.

TEMPORARY. A Temporary License is required if you intend to conduct business for four (4) consecutive days or less. You

<u>must</u> indicate the month, day and year when you intend to start conducting business. If no date is entered, the date the license is issued will be used. For example, if you wish to conduct business from February 15 through February 18, and you file your application on February 8 but do not indicate the start date and the license is

issued on February 12, the license will be valid from February 12 through February 15.

SEASONAL. A Seasonal License is required if you intend to conduct business for more than four (4) consecutive days, but

less than three (3) consecutive months. You must indicate the month, day and year when you intend to start

conducting business. If no date is entered, the date the license is issued will be used.

ANNUAL. An Annual License is required if you intend to conduct business for more than three (3) consecutive months

during a calendar year. Annual business licenses expire on December 31 of the year of issuance regardless of

when the license is issued. Fees will not be prorated.

PEDDLER. If you intend to conduct business as a Peddler <u>and</u> you meet the definition of "Peddler" in the Tribes' Business and Professions Code (reprinted below). There are two (2) types of Peddler license. The first is a "Retail Sales (Non-

Professions Code (reprinted below). There are two (2) types of Peddler license. The first is a "Retail Sales (Non-Food)" license that applies to persons selling tangible personal property (non-food) at retail. The second is a "Retail Sales (Food)" license that applies to persons selling prepared food items at retail as defined in Title 20 Taxation Code. If you sell both non-food and food items as a Peddler, please check both categories and pay the fee applicable to "Retail Sales (Food)." If you meet the definition of a Peddler, you will not be required to file tax returns or pay tax on retail sales. If you apply for a Peddler license, but the Department determines that you do not meet the definition of a "Peddler," your application will be denied or license revoked and you will have to reapply for the correct type of license and pay all applicable license fees, penalties and interest. Definition of Peddler Business and Professions

Code, Article 1, Section 1-103(3):

"'Peddler' means any person with no fixed place of business who goes from any place to place within the exterior boundaries of the Colorado River Indian Tribes' Reservation for the purpose of offering for sale, displaying or exposing for sale, selling or attempting to sell, and delivering immediately upon sale, or attempting to obtain orders for, the goods, wares, products, merchandise, food, or other property that the person is carrying or otherwise transporting. Peddler shall include a transient merchant, meaning any person with no fixed place of business who temporarily engages in business out of a vehicle, cart, stand, wagon, trailer, boxcar, tent, other portable shelter, empty store front, or from one's person, within the exterior boundaries of the Colorado River Indian Tribes' Reservation for the purpose of exposing or displaying for sale, selling or attempting to sell, and delivering goods, wares, products, merchandise, food, or other property, and who does not remain or intend to remain in any one location or within 100 yards of that location for more than four (4) consecutive days".

EXPEDITED

PROCESSING – If you want your license issued the next business day after filing your completed and signed application please check this box. A non-refundable expedited processing fee applies. The expedited processing fee must be paid in addition to the applicable license fees. Normal processing for a business license application and for issuing a license is seven (7) to ten (10) business days. Please be advised that incomplete and unsigned applications may cause a delay in issuing a license.

#### **Business Information**

Line 1. Enter the Legal Business Name of the business. The legal name of a business can be the name of the person or entity that owns a business. If you are the sole owner of your business, the business's legal name is your full name. If your business is a partnership, the legal name is in your partnership agreement. For limited liability companies and corporations, the business's legal name should be the same as the name registered with a state

government.

Line 2. Enter the Federal Employer Identification Number provided to you by the Internal Revenue Service. If you are a

sole proprietor or do not have a Federal Employer Identification Number, enter your Social Security Number.

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- Line 3. Enter the physical location of the business. If you have no fixed place of business within the exterior boundaries of the Colorado River Indian Reservation, enter the physical location where you will be conducting business outside of the Reservation.
- Line 4. Enter the mailing address of the business, including city, state, and zip, if different from Line 3.
- Line 5. Enter the telephone and fax number for the business, including area code. If no fax number, enter "None".
- Line 6. Enter an email address for the business. This can be the personal email address of the owner. If none, enter "None."
- Line 7. Enter the date you started doing business on the Colorado River Indian Reservation.
- Line 8. Check the appropriate box to identify your business as selling either goods or providing services, or both.
- Line 9. Enter type of business activity to be conducted including type of merchandise sold or service provided.
- Line 10. If your business sells tobacco, place a check next to the box for either retail or wholesale sales. If you are both a retailer and distributor of tobacco, check both. If you do not sell tobacco, skip this question.
- Line 11. If your business sells alcohol, place a check next to the box for either retail or wholesale sales. If you are both a retailer and distributor of tobacco, check both. If you do not sell alcohol, skip this question.
- Line 12. Indicate by checking "YES" or "NO" whether your business has been issued a <u>CRIT</u> Tribal Business License within the past five (5) years. If yes, enter the previous CRIT business license number.
- Line 13. Indicate by checking "YES" or "NO" whether you have previously applied for a <u>CRIT</u> Tribal Business License under another business name. If yes, enter the prior business name.
- Line 14. Indicate by checking "YES" or "NO" whether <u>any</u> business license from any tribal, federal, state or local government has been revoked or suspended, or if you have ever had an application denied. If yes, please identify where the revocation, suspension or denial took place, and why.
- Line 15. Check the appropriate box that best describes your business type of entity. Properly documented tax-exempt 501(c)(3) organizations are exempt from paying the license fee, but must still apply for a license. If you check this box, you must provide proof of IRS 501(c) certification.
- Line 16. If you checked the box for "Corporation" in Line 17, enter the state, states, or tribes where your business is incorporated. If you are not a corporation, skip this question.

### **Owner and Primary Contact Information**

- Line 17. Enter the names and titles of owners, partners, corporate officers, members (or managing members) or officials including owner address, telephone number and percent of business ownership. If you need additional space to list owners please attach a separate sheet with the required information.
- Line 18. Enter the mailing address for the owners of the business, including city, state, and zip. This can be the same as Line 4.
- Line 19. Enter the owners telephone, fax and email. This can be the same as Line 5.
- Line 20. Enter the name of the primary contact person and primary contact telephone number and email for communication purposes.

## **Additional Business Information**

- Line 21. Enter the name and address of the agent for service of process who will accept process on behalf of the business. If no agent, leave blank.
- Line 22. Indicate whether you currently have a lease for land or a contract with the Colorado River Indian Tribes. If yes, enter the address listed on lease or address listed on contract.
- Line 23. Indicate whether you are an enrolled tribal member of CRIT. If yes, enter your enrollment number. If you are not an enrolled member of CRIT, skip this question.
- Line 24. Indicate whether you are an enrolled tribal member of another Indian tribe. If yes, enter the name of the Indian tribe. If you are not an enrolled member of another Indian tribe, skip this question.

#### **Consent and Verification**

Line 25. Read the conditions of license, and sign and date the application where indicated. If there is an agent for service of process, agent shall provide signature.

#### **Frequently Asked Questions**

<u>How do I know if I need a tribal business license?</u> A CRIT business license is required for any person or entity desiring to do business on the Colorado River Indian Reservation. Each business is responsible for determining which type of license it needs.

If I have a CRIT business license, do I still need to comply with other laws and apply for other licenses? Yes. Your business may have additional tribal, local, state, or federal licensing requirements. Each business is responsible for complying with all applicable laws and regulations.

<u>Is the information submitted to the Department confidential?</u> Yes. Personal information, such as your social security number, is confidential and will not be disclosed to persons not affiliated with the Department, except as required by applicable law.

What do I do if I move my business or change my business's name? Any update to business information must be reported to the Department. A new application will be required.

What do I do if I sell or close my business? Business licenses are not automatically canceled. You must contact the Department to cancel your license. Fees will not be prorated. Please be prepared to provide the date the business closed or sold, and the name of the new owner, if applicable.

Are there penalties if I forget to apply for a license on time? Yes. All late applications and payments are subject to penalties, late fees, and interest starting the first day. A business must apply and pay for a business license within the first thirty (30) days of conducting business. Failure to apply and pay for a business license will subject you to penalties and interest beyond the first thirty (30) days of conducting business.

<u>How do I renew my license?</u> It is your responsibility to renew your business license on time, regardless of whether the Department issues a courtesy reminder notice. Penalties and interest are assessed for delinquent accounts, regardless of whether you receive a renewal notice. Renewal applications are provided a fourteen (14) day grace period to renew. If an application is filed after the 14<sup>th</sup> day, late fees will apply. For example, an annual license expires December 31<sup>st</sup>, an application and payment must be filed by January 14<sup>th</sup> to avoid late fees.

<u>How much are late fees?</u> Late fees are applied starting from the due date and, thereafter, the first day of the month until paid. The late fee for the first month is \$12. The late fee is \$8 for each month thereafter that an application is not filed and license fee paid.

How much is the interest? In addition to the late fee, there is simple interest of 8% per annum applied to the applicable license fee for each day the application is late. The total interest due is calculated by multiplying the applicable per day interest by the number of days late (rounded to the nearest penny). For example, if you are conducting business as of January 1 but do not apply for an Annual business license and pay the fee until January 15, you will owe the license fee of \$100, a late penalty of \$12 and interest of \$0.31 (.02192 x 14 days (rounded to the nearest penny)) for a total due of \$112.31.

<u>Can I pay my license fee by credit card?</u> Yes, credit card payments are now accepted for payment of business license fees. Payment can be made in person or over the phone.