



## Business Tax Apportionment information

### **DIRECTOR OF FINANCE RULING NO. 7**

APPORTIONMENT OF GROSS RECEIPT OF: RADIO AND TELEVISION BROADCASTING COMPANIES (L)

The remainder of such gross receipts shall be deemed attributable to outside of the City of Oakland, 30% of which shall be taxable and included in the taxpayer's tax base.

### **DIRECTOR OF FINANCE RULING NO. 8**

APPORTIONMENT OF GROSS RECEIPTS OF: NEWSPAPER PUBLISHING COMPANIES (L)

The remainder of such gross receipts shall be deemed attributable to outside of the City of Oakland 30% of which shall be taxable and included in the taxpayer's tax base.

### **DIRECTOR OF FINANCE RULING NO. 9**

APPORTIONMENT GUIDELINE FOR THE CLASSIFICATION OF: PROFESSIONAL-SEMIPROFESSIONAL-CONNECTED BUSINESS (F) AND BUSINESS AND PERSONAL SERVICES (E)

If such person owns, leases or otherwise maintains within the City a place or premises from which such person engages in business activities outside the City, such person shall include 30% of gross receipts from work performed outside the City in the measure of the tax.

### **DIRECTOR OF FINANCE RULING NO. 10**

APPORTIONMENT OF GROSS RECEIPTS FOR CLASSIFICATION OF: RETAILERS (A), GROCERS (B), AUTO DEALERS (C), WHOLESALERS (D), MANUFACTURERS (I), CANNABIS RELATED BUSINESSES (P)

Sales	When the Buyer is located in Oakland	Up to 15%
	When the Seller is located in Oakland	Up to 15%
Product Delivery	If product is delivered in Oakland	Up to 30%
	If product is shipped from Oakland	Up to 20%
Account Processing	Billing data is generated from Oakland	Up to 5%
	Billing invoice or statement is printed or processed in Oakland	Up to 5%
	Funds are collected or deposited in Oakland	Up to 5%
	Accounts are updated or posted in Oakland	Up to 5%