

INFORMATION FOR FILING OPTIONAL SCHEDULE "S" WITH YOUR ONLINE TAX RETURN

The Schedule 'S' is an *optional* filing for Contractors performing work within the city of Fresno. In order to be accepted, this form must be typed, complete, and filed with the Business Tax Division as a part of the Business Tax Return process. If you have no Schedule 'S' deduction(s), you need only file the Business Tax Return, exclusive of the Schedule 'S'.

Properly using the Schedule 'S' will help you lower your tax obligation by deducting from the "Total Gross Receipts" the amount of payments made to other state licensed contractors who, through the normal course of business, performed construction or building trades work at project sites within the city of Fresno. Please ensure that you follow all each step below. To file your Schedule 'S', email this form to dave.briggs@fresno.gov, with " Schedule 'S' " and your business name in the subject line.

STEP 1: Complete the Reported Gross Receipts worksheet on the reverse side of the form. Include: the Total Gross Receipts amount (total revenue earned from work done within the city of Fresno during the reporting period), the Total Schedule 'S' Deductions amount, and the Adjusted Gross Receipts Amount (the difference between the first two amounts) should be automatically generated by the form.

STEP 2: List all state licensed sub-contractors whom you enlisted to perform work on your projects in the city of Fresno. Be sure to provide the most current contact information, as well as the amount paid, to each of these sub-contractors. The data you submit needs to be as accurate as possible and must meet each condition below for your exclusions to be allowed.

This document is optional and all information provided is being done so at your own discretion. You may elect to provide as many, or as few, sub-contractors as you prefer; however, those listed must meet all of the conditions below in order for exclusions to apply:

1. Each company listed must be licensed by the California CSLB to perform contract work within California;
2. Each company listed must have performed building trades work at your project site(s) within the city of Fresno;
3. Each amount listed must represent payments made only for work as described on line 2 above;
4. Each amount listed must only represent payments made during the reporting period for this Return;
5. Each listing must be complete and include all information that is requested on the Schedule 'S';
6. Your Schedule 'S' entries must be typed;
7. Your Schedule 'S' Declaration & Certification must be signed. Read it carefully before signing.

If you submit a Schedule 'S' do not show 1099 information as payments to sub-contractors unless such information conforms to the first two conditions.

Concerning disputed information:

As the signer of this schedule, should a sub-contractor listed herein file a written dispute with this office, as to the amount reported, or that the payment was for work done outside the city of Fresno, the burden of proof shall fall upon you to prove the legitimacy of the entry. If no such evidence is provided to this this office, the disputed entry on your Schedule 'S' will be disallowed, and any additional tax and penalty will be assessed.

Questions about the Return or about a Schedule 'S'?

*You may direct your questions to a Business Tax Representative, Fresno City Finance Department
2600 Fresno St., Fresno, CA 93721-3611 or call (559) 621-6880 Monday – Friday 9:00 am - 4:30 pm.*