

CONTRACTOR NAME _____

FRESNO TAX ACCOUNT NO. _____

DECLARATION AND CERTIFICATION

THIS DECLARATION & CERTIFICATION MUST BE SIGNED AND THE REPORTED GROSS RECEIPTS SUBMITTED ON THIS FORM.
SEE INSTRUCTIONS ON REVERSE SIDE.

I hereby declare and certify that the amounts shown on this Schedule, as exclusions from the total gross receipts reported on the worksheet below, represent payments that were made by my company during the Reporting Period to bona fide state-licensed contractors for their work on project sites in the city of Fresno.

Signature _____ Date _____

GROSS RECEIPTS REPORTING PERIOD	JULY 1, 2019 TO JUNE 30, 2020
TOTAL GROSS RECEIPTS	\$ _____
TOTAL SCHEDULE "S" DEDUCTIONS	- \$ _____
TOTAL ADJUSTED GROSS RECEIPTS	= \$ _____

If you need additional space, copy this blank form or list in similar manner on plain paper.

NOTE: EACH ITEM MUST BE READABLE AND COMPLETE OR YOUR LISTING WILL NOT BE ACCEPTED AND THE EXCLUSIONS NOT ALLOWED.

(LEAVE BLANK)	TYPE OR PRINT CLEARLY COMPLETE NAME & ADDRESS. INCLUDE ZIP CODE.	STATE OF CALIF. CONTRACTOR NO.	AMOUNT PAID IN THIS REPORTING PERIOD:

INFORMATION FOR FILING OPTIONAL SCHEDULE “S” WITH YOUR ONLINE TAX RETURN

Schedule ‘S’ is *optional* but must be completed and filed with the Business Tax Division as a part of the Online Tax Return process. If you have no Schedule “S” deduction, you need only file the Online Tax Return (without Schedule “S”).

Properly using Schedule “S” will help you lower your tax obligation by deducting from the “Total Gross Receipts” the amount of your listed payments made only to Fresno city contractors and to contractors who came into the city of Fresno, who performed construction or building trades work at project sites in the city. Please ensure that you follow all of the rules below and file your completed Schedule “S” by emailing this completed and signed form to dave.briggs@fresno.gov, with “Schedule “S” 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 in 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.)

STEP 2: Use the reverse side of this form to show payments you made to bona fide state-licensed subcontractors whom you engaged to perform work on your projects in the city of Fresno. We use this information to insure that subcontractor businesses are registered with us and correctly paying their business tax obligations. The data you submit needs to be as accurate as possible and must meet each condition below for your exclusions to be allowed.

This option may be utilized to any extent you desire the benefit(s) realized (fifty cents per thousand dollars). You don’t have to list all your subcontractors to take advantage of this option. But for those you do list, and only for those listed, the exclusion will be allowed if your entries meet all of the conditions below:

- Each listed company must be a bona fide State-licensed contractor which performed building trades work at project sites in the city of Fresno;
- Each listed amount must be only for such work and it must be payment you actually made during the reporting period indicated for this Return;
- Each listed amount must be accompanied by a fully completed entry of all items of information that are requested on Schedule ‘S’;
- Your Schedule ‘S’ entries must be typed or neatly printed;
- 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 subcontractors unless such information conforms to the first two conditions.

Concerning disputed information:

If a subcontractor you list should file a dispute in writing with this office as to the amount you report on your Schedule “S” or that the payment was for work done outside the city of Fresno, your Schedule “S” deductions will be disallowed, additional tax and penalty assessed, or special forms will need to be submitted by you to support your figures.

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 Mon. – Friday 9 am -4:30 pm.