

**CITY OF CORONA
SCHEDULE OF FLAT RATES**

Schedule of Flat Rates

Auctioneers	\$ 82.50 Per Day	Loan Association	\$ 220.00 Annually
Carnival/Circus	\$ 110.00 Per Day	Peddlers	\$ 110.00 Annually
Contractors - Inside	\$ 110.00 12 months	Real Estate Broker	\$ 55.00 Annually
	\$ 68.75 6 months	Real Estate Salesperson	\$ 22.00 Annually
Cosmetologists and Barbers	\$ 55.00 Annually	Solicitors	\$ 55.00 Annually
Finance Company	\$ 137.50 Annually	Telling of Fortunes	\$ 100.00 Annually
Handbill Distributors	\$ 110.00 Annually	Vehicular Deliveries	\$ 27.00 Per Vehicle
Hospitals	\$ 55.00 plus \$1.10 per bed		
Junk Dealers/Collectors and/or Automobile Wrecking	\$ 220.00 1st Year / \$ 110.00 each year thereafter		

Professional \$110.00 Annually

Every person required by the state or federal law to be licensed to perform his profession, if not otherwise provided for in this chapter

Accountants, CPA & Public	Attorneys	Dentists	Fumigators	Lawyers	Morticians
Alarm Installers	Dental Hygienists	Doctors	Insurance Brokers	Locksmiths	Nurses
				Massage Therapists	

OR

Gross Receipts Schedule

Outside businesses with no fixed place of business and who engage in business within the City may elect to pay a license under Classification A, as provided in 5.02.310 measured by gross receipts from the business done within the City up to but not exceeding, the stated flat rate for inside City businesses as indicated in 5.02.320A through 5.02.320P.

ANNUAL GROSS RECEIPTS	TAX	ANNUAL GROSS RECEIPTS	TAX
\$ 5,001 TO \$ 30,000 =	\$ 55.00	\$ 150,001 TO \$ 175,000 =	\$ 143.00
\$ 30,001 TO \$ 40,000 =	\$ 65.00	\$ 175,001 TO \$ 200,000 =	\$ 154.00
\$ 40,001 TO \$ 50,000 =	\$ 77.00	\$ 200,001 TO \$ 250,000 =	\$ 165.00
\$ 50,001 TO \$ 60,000 =	\$ 88.00	\$ 250,001 TO \$ 300,000 =	\$ 176.00
\$ 60,001 TO \$ 80,000 =	\$ 99.00	\$ 300,001 TO \$ 350,000 =	\$ 187.00
\$ 80,001 TO \$ 100,000 =	\$ 110.00	\$ 350,001 TO \$ 400,000 =	\$ 198.00
\$ 100,001 TO \$ 125,000 =	\$ 121.00	\$ 400,001 TO \$ 450,000 =	\$ 209.00
\$ 125,001 TO \$ 150,000 =	\$ 132.00	\$ 450,001 TO \$ 500,000 =	\$ 220.00

5.02.270(A) TAXES - EXEMPTIONS - MINIMUM GROSS RECEIPTS

Upon renewal if gross receipts in Corona are under \$5,001 and you claim no tax due, you will be required to provide one of the following IRS tax forms as verification of the gross receipts reported:
 IRS 1040 - Schedule C - Profit or Loss from Business
 IRS 1065 - US Return of Partnership Income
 IRS 1120 - US Corporation Income Tax Return