

SAMPLE CASE STUDIES OF AB 63 LETTER RESPONSES

Penalties and Interest are automatically waived in years where the principal amount due is less than \$500 and if all payments are made by June 30, 2003.

Class/Fund	Description	Year	Gross Receipts	Rate	Principal Tax Due	Interest ***	Penalty	Total Due
L189.3	Child Care*	2000	\$ 3,000.00	\$1.18/1000	\$ 23.65	\$ 8.20	\$ 9.46	\$ 41.31
	Child Care*	2001	\$ 4,000.00	Min. tax \$23.65	\$ 23.65	\$ 4.65	\$ 9.46	\$ 37.76
	Child Care*	2002	\$ 3,000.00	for first \$20,000	\$ 23.65	\$ 1.41	\$ 9.46	\$ 34.52
*Small family day care homes are exempt from the tax (generally 8 or fewer children)					\$ 70.95	\$ 14.26	\$ 28.38	\$ 113.59
					total tax due			\$ 113.59
L190	Handyman	2000	\$ 7,000.00	\$5.91/1000	\$ 106.43	\$ 36.93	\$ 42.57	\$ 185.93
	Handyman	2001	\$ 8,000.00	Min. tax \$106.43	\$ 106.43	\$ 20.96	\$ 42.57	\$ 169.96
	Handyman	2002	\$ 7,000.00	for first \$18,000	\$ 106.43	\$ 6.38	\$ 42.57	\$ 155.38
					\$ 319.29	\$ 64.27	\$ 127.71	\$ 511.27
					total tax due			\$ 511.27
L190	Gardening	2000	\$ 14,000.00	\$5.91/1000	\$ 106.43	\$ 36.93	\$ 42.57	\$ 185.93
	Gardening	2001	\$ 16,000.00	Min. tax \$106.43	\$ 106.43	\$ 20.96	\$ 42.57	\$ 169.96
	Gardening	2002	\$ 20,000.00	for first \$18,000	\$ 118.20	\$ 7.09	\$ 47.28	\$ 172.57
					\$ 331.06	\$ 64.98	\$ 132.42	\$ 528.46
					total tax due			\$ 528.46
T195	Trucking/hauling	2000	(not taxed on gross receipts but on vehicle operational days and unladen vehicle weight	per day: .28 (0-4k lbs.)	\$ 88.69	\$ 30.77	\$ 35.47	\$ 154.93
	Trucking/hauling	2001		.71 (over 4-8k lbs.)	\$ 88.69	\$ 17.47	\$ 35.47	\$ 141.63
	Trucking/hauling	2002		.78 (over 8k)	\$ 88.69	\$ 5.32	\$ 35.47	\$ 129.48
					\$ 266.07	\$ 53.56	\$ 106.41	\$ 426.04
					total tax due			\$ 426.04
L166 L789	**Wholesale sales or Multimedia	2000	\$ 100,000.00	\$1.18/1000	\$ 118.25	\$ 41.03	\$ 47.30	\$ 206.58
		2001	\$ 100,000.00	Min. tax \$118.25	\$ 118.25	\$ 23.30	\$ 47.30	\$ 188.85
		2002	\$ 100,000.00	for first \$100,000	\$ 118.25	\$ 7.10	\$ 47.30	\$ 172.65
					\$ 354.75	\$ 71.43	\$ 141.90	\$ 568.08
					total tax due			\$ 568.08
L167 L389 L098 L099	**Retail sales, Radio/TV Broadcaster, Residential Real	2000	\$ 100,000.00	\$1.48/1000	\$ 148.00	\$ 51.36	\$ 59.20	\$ 258.56
		2001	\$ 100,000.00	Min. tax \$110.86	\$ 148.00	\$ 29.16	\$ 59.20	\$ 236.36
		2002	\$ 100,000.00	for first \$75,000	\$ 148.00	\$ 8.88	\$ 59.20	\$ 216.08
					\$ 444.00	\$ 89.40	\$ 177.60	\$ 711.00
					total tax due			\$ 711.00
L289	Miscellaneous Services	2000	\$ 100,000.00	\$4.14/1000	\$ 414.00	\$ 143.66	\$ 165.60	\$ 723.26
		2001	\$ 100,000.00	Min. tax \$49.67	\$ 414.00	\$ 81.56	\$ 165.60	\$ 661.16
		2002	\$ 100,000.00	for first \$12,000	\$ 414.00	\$ 24.84	\$ 165.60	\$ 604.44
					\$ 1,242.00	\$ 250.06	\$ 496.80	\$ 1,988.86
					total tax due			\$ 1,988.86
L190	Consultant	2000	\$ 100,000.00	\$5.91/1000	\$ 591.00	\$ 205.08	\$ 236.40	\$ 1,032.48
	Consultant	2001	\$ 100,000.00	Min. tax \$106.43	\$ 591.00	\$ 116.43	\$ 236.40	\$ 943.83
	Consultant	2002	\$ 100,000.00	for first \$18,000	\$ 591.00	\$ 35.46	\$ 236.40	\$ 862.86
					\$ 1,773.00	\$ 356.97	\$ 709.20	\$ 2,839.17
					total tax due			\$ 2,839.17

NOTE: These businesses were in existence prior to Year 1999

** Rates are the same within each box

***Interest computed through 12-31-02