

Financial Hardship Exemption Program

The Financial Hardship Exemption Program is designed to help *single-person* businesses in the City of San Jose whose business income is at or falls below two times the poverty level income established by the United States Bureau of Labor Statistics. The program is aimed at helping *single-person* businesses through times of low cash flow.

A financial hardship exemption is granted based on the poverty level guidelines instituted by the Federal Government. For example, if you are an existing business and believe your business' *gross receipts* will be less than \$20,800 for the 2008 IRS's 1040 schedule C, you can qualify for the Financial Hardship Exemption Program during the renewal period. If you are a new business, you simply apply for the financial hardship exemption when initially applying for the business tax account.

To qualify for the Financial Hardship Exemption Program, you must submit a completed ***Business Tax Hardship Exemption Request*** form. This form is available on our website at www.csjfinance.org under "Business Tax Forms and Information". Please submit this form by person or mail to:

City of San Jose
Revenue Management
200 E. Santa Clara St. 4th Floor
San Jose, CA 95113

If a new application, please do not forget to include the completed ***Business Tax Registration*** form, along with completed ***Business Tax Hardship Exemption Request*** form and the \$38.00 financial hardship exemption processing fee (**Your request will not be processed without payment of this fee**).