

CONTRACTORS (L188/L288) IN CITY SUPPLEMENTAL FORM

If your business office is located in the City of Los Angeles complete this page

• ALL REQUESTED FIGURES ARE FOR THE PREVIOUS CALENDAR YEAR •

(L188) CONTRACTOR – COMPLETE FOR ALL JOBS PERFORMED IN CITY LIMITS

| | Renewal Year _____ |
|--|--------------------|
| 1: Enter the total gross receipts for your business activities in the City and enter this amount on the Business Tax Renewal Form adjacent to Fund Class Code L188 in Col. D . | |
| 2: Subtract \$60,000 from Line 1 and enter the result here. If your total gross receipts were \$60,000 or less enter the minimum tax amount of \$153.00 in Col. H of the Business Tax Renewal Form adjacent to Fund Class Code L188, and skip Lines 3 through 7 on this worksheet then continue with L288, if applicable. If your total gross receipts are greater than \$60,000, continue to complete lines 3 through 7 on this worksheet. | |
| 3: Tax Rate Amount for L188. | 1.01 |
| 4: Take the result from Line 2 and round up total gross receipts to the next highest \$1,000 and enter the result here. For example \$537,461 rounded up is \$538. | |
| 5: Multiply Line 4 by Line 3 , and enter the result here, and if Col. G is blank on the Business Tax Renewal Form adjacent to Fund Class Code L188, also enter the result in Col. G of the Business Tax Renewal Form. | |
| 6: Minimum Tax | 153.00 |
| 7: Add Line 5 and Line 6 , and enter the result here and in Col. F of the Business Tax Renewal Form adjacent to Fund Class Code L188. | |

(L288) CONTRACTOR – JOBS PERFORMED OUTSIDE CITY LIMITS BY LOS ANGELES BASED CONTRACTOR

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|---|-------------|
| 1: Enter the total gross receipts from all projects or jobs located outside the City of Los Angeles. | |
| 2: Enter the total gross receipts from all projects or jobs located both inside and outside the City of Los Angeles. | |
| 3: Divide Line 1 by Line 2 and enter the result here. The result provides the apportioned percentage of outside Los Angeles gross receipts compared to total gross receipts. | |
| 4: Enter total compensation paid to employees (office personnel, executives, corporate officers, journeymen and shop workers) and consultants (architects and engineers) for your company for their work performed in the City of Los Angeles). <i>Do not include compensation paid for any job site labor or independent legal or accounting consultants.</i> | |
| 5: Multiply Line 4 by Line 3 and enter the result here and in Col. D of the Business Tax Renewal Form adjacent to Fund Class Code L288. | |
| 6: Take the result from Line 5 and round up total gross receipts to the next highest \$1,000 and enter the result here. For example \$537,461 rounded up is \$538. | |
| 7: Tax Rate Amount for L288. | 2.55 |
| 8: Multiply Line 6 by Line 7 , and enter the result here and in Col. F of the Business Tax Renewal Form adjacent to the Fund Class Code L288 and if Col. G is blank, also enter the result in Col. G of the Business Tax Renewal Form. | |

CONTRACTORS (L188) OUT OF CITY SUPPLEMENTAL FORM

If your business has no fixed place of business in the City of Los Angeles, the tax is based on prior year gross receipts derived only from projects or jobs located within the City. Gross receipts are to be reported on a cash or accrual basis

Renewal Year _____

| | | |
|-----------|--|---------------|
| 1: | Enter the total gross receipts for your business activities in the City and enter this amount on the Business Tax Renewal Form adjacent to Fund Class Code L188 in Col. D . | _____ |
| 2: | Subtract \$60,000 from Line 1 and enter the result here. If Line 1 is \$60,000 or less enter 0 here and complete items A and B below, otherwise, continue with Line 4 . | _____ |
| A: | If Line 1 is \$60,000 or less, take the amount in Line 1 and round up to the next highest \$1,000 and enter the result here. Example: \$37,461 rounded up is \$38. | _____ |
| B: | Multiply the amount on Line 2A by \$2.55 and enter the result here and in Col. H of the Business Tax Renewal Form adjacent to Fund Class Code L188 and skip Lines 3 through 7 | _____ |
| 3: | Tax Rate Amount for L188. | 1.01 |
| 4: | Take the result from Line 2 and round up total gross receipts to the next highest \$1,000 and enter here. For example \$537,461 rounded up is \$538. | _____ |
| 5: | Multiply Line 4 by Line 3 , and enter the result here, and if Col. G is blank on the Business Tax Renewal Form adjacent to Fund Class Code L188, also enter the result in Col. G of the Business Tax Renewal Form. | _____ |
| 6: | Minimum Tax | 153.00 |
| 7: | Add Line 5 and Line 6 , and enter the result here and in Col. F of the Business Tax Renewal Form adjacent to Fund Class Code L188. | _____ |

If you had zero (0) gross receipts in the City of Los Angeles for prior year and you wish to keep your Business Tax Registration certificate active, no tax payment is required, however you must complete and return the renewal form indicating **both** zero (0) in **Col. D** "Basis for Tax" and zero (0) in **Col. H** of the Business Tax Renewal Form adjacent to Fund Class Code L188.

If you do not wish to renew your certificate, you must complete and return the renewal form indicating the date your business discontinued operating in the City of Los Angeles and complete **Line F** or **Line G** of the Information Update Section on the reverse side of the Business Tax Renewal Form. You must enter your prior year gross receipts in **Col. D** of the Business Tax Renewal Form adjacent to Fund Class Code L188.