

#GrowWith

Your City. Your Business.

A Welcome Kit for New Businesses



los
angeles
office of
finance

Crème Caramel Bakery, est 2013
Los Angeles, CA

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Message from the Director,

On behalf of the City of Los Angeles, I wish to express our sincere appreciation to all the entrepreneurs, business owners and individuals that help grow our great City through business activity and tax dollars and ensure the success of our local economy. Through the collection of over \$2.5 billion in revenue from sources including taxes, licenses, fees and permits, we are able to provide financial support to a wide range of essential City services that benefit all who live, work and visit here, such as public safety, libraries and local parks. Learn all you need to know at finance.lacity.org

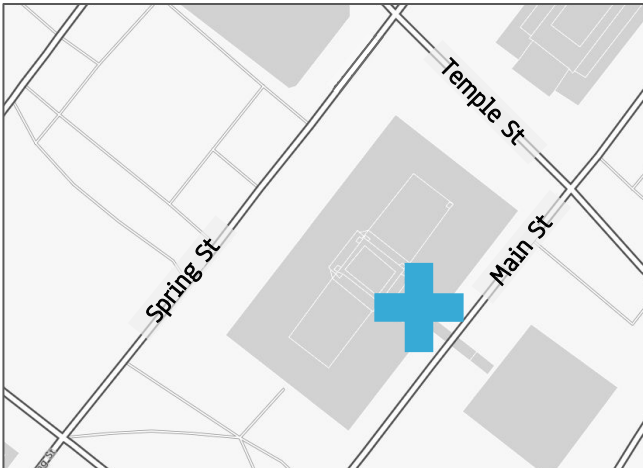
And for those wanting to grow a business in beautiful Los Angeles, check out the **LA Business Portal** at the easy to remember URL - business.lacity.org, for a roadmap on how to plan and manage a business as well as resources to help you grow your business.

On behalf of the City of Los Angeles, I thank you and look forward to seeing your business and our city thrive!

Diana Mangioglu

- Diana Mangioglu, Director of Finance

OFFICE OF FINANCE LOCATIONS*



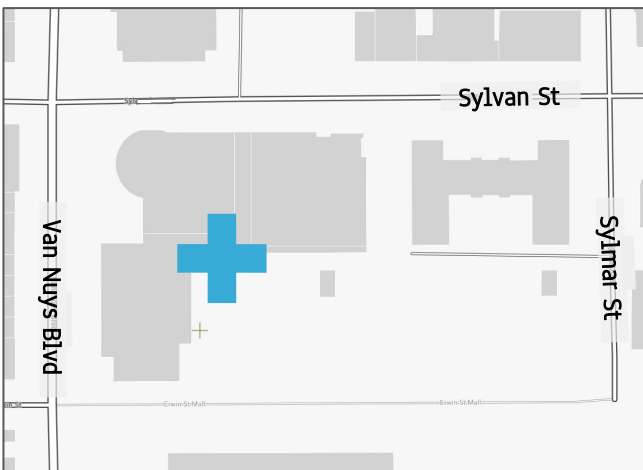
CITY HALL

200 N. Spring Street, Room 101

Los Angeles, 90012

(844) 663-4411

(Note: Use Main Street Entrance)



VALLEY OFFICE

Van Nuys Civic Center

6262 Van Nuys Boulevard, #110

Van Nuys, 91401



WEST LA OFFICE

1828 Sawtelle Boulevard, #102

Los Angeles, 90025

*Please visit finance.lacity.org/contactus for most up to date information

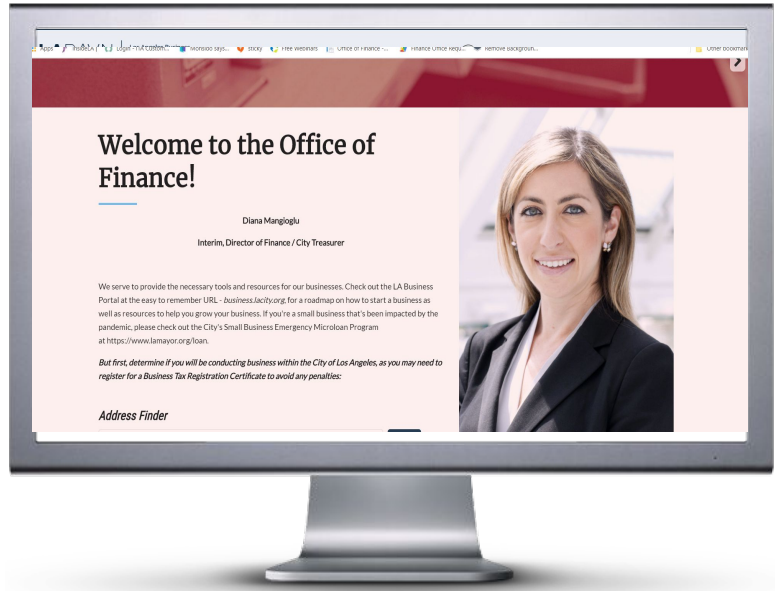
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OFFICE OF FINANCE SELF SERVICE TOOLS

The Office of Finance Website is your go-to resource for all things related to City business tax, like business planning tools, exemptions, and important forms or dates to help you stay compliant.

Tax Calculators, look-up tools, calendars, and web services are all just a few clicks away in our **Business Support Tools** section. Take advantage of these tools and online services we have developed that will save you time and energy, so you can focus on your business!



finance.lacity.org

BUSINESS SUPPORT TOOLS

planning for the months ahead

calendars | calculators | address finder

REGISTRATION LOOKUP TOOL

CONTRACTORS HANDBOOK

FINANCE CALENDAR

CHECKLIST FOR SERVICE

FIRST YEAR IN BUSINESS?

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OTHER CITY DIGITAL RESOURCES



THE LA BUSINESS PORTAL - All the Info You Need for Your Business

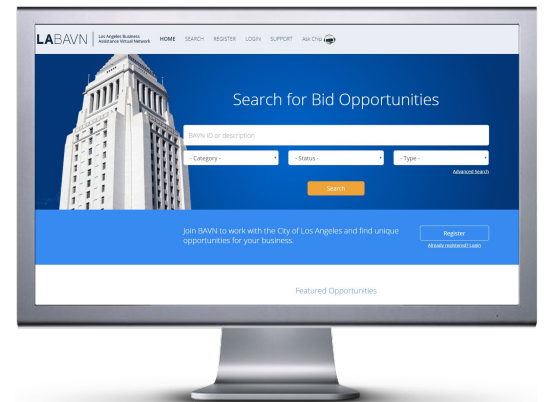
The LA Business Portal provides you with all of the information you need to plan, start, manage, and grow your business. Small businesses are essential to our city's economy. The LA Business Portal is here to make sure you have everything you need to succeed.

business.lacity.org

LA-BAVN - Work with the City and Find Contract Opportunities

The City purchases billions of dollars every year in supplies, equipment, and professional/personal services. That's billions of dollars YOUR business can potentially access!

labavn.org



MY311 - Keep Your Business Area Clean

MyLA311 links Angelenos with the services and information they need to enjoy their city, beautify their community, pay their water and power bills, and stay connected with their local government.

myla311.lacity.org



THE BASICS OF BUSINESS TAX



Your Business Tax Registration Certificate (BTRC) **expires on December 31 of each year.**



To remain compliant, you will need to **renew your BTRC each year.**



Correspondence will be emailed or mailed to your address on file.



Renewals are due **January 1** and are considered late after the **last day of February every year**, regardless of when you registered. If a renewal is not timely filed, you may be subject to interest and penalty fees up to 40% of the principal tax obligation.



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BUSINESS TAX EXEMPTIONS

REMEMBER: To take advantage of our tax exemptions you must renew within the renewal period or you will be responsible for all taxes assessed.

SMALL BUSINESS

Business must have gross receipts of less than \$100,000 from within and out of the City of Los Angeles (worldwide) and remit a timely renewal.

ENTERTAINMENT CREATIVE TALENT

Artist must earn less than \$300,000 of global/worldwide gross receipts generated from creative activities for entertainment or aesthetic purposes and remit a timely renewal.

NON-PROFIT, CHARITABLE OR RELIGIOUS ORGANIZATION

Organization must be recognized as Non-Profit or Charitable under IRS Section 501 or State Tax Section 23701d.

LIFELINE UTILITY EXEMPTION FOR SENIORS & INDIVIDUALS WITH DISABILITIES

Individuals applying for the Lifeline Utility Exemption must provide utility account details and proof of age and/or disability status.

Learn more at finance.lacity.org/tax-incentives-and-exemptions.



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IMPORTANT TAX RENEWAL DATES

PLEASE NOTE: Renewal deadlines are extended to the next business day if the original deadline falls on a weekend.

ANNUAL RENEWAL DEADLINES

Last day of February

Business Tax Registration Certificate

December 31

Police Alarm

Police and Fire

Tobacco Retailing

QUARTERLY RENEWAL DEADLINES

Last day of January, April, July, & October

Dance Hall

Commercial Tenancy Occupancy

BIMONTHLY RENEWAL DEADLINES

1st - 15th day ; 16th - last day

Police Garage

MONTHLY RENEWAL DEADLINES

25th of Every Month

Parking Occupancy

Transient Occupancy

26th of Every Month

Communications Users

Gas Users

Electricity Users

- Residential
- Commercial

Last Day of Every Month

Commercial Cannabis

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HOW to RENEW: Save Time, File Online!

Remember to renew timely so you can take advantage of tax exemptions. Renewal forms and related payment, if any, are due every year by the last day in February, regardless of when you first registered. We encourage you to renew online, though the paper form is available.

The renewal process includes 7 areas:

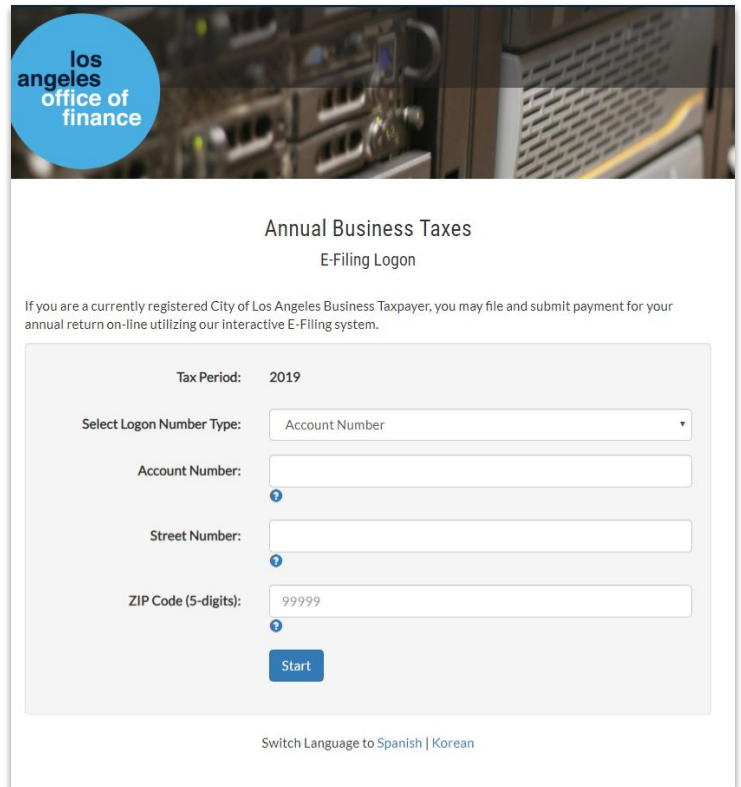
1. Taxpayer Information
2. Tax Reform & Incentives
3. Tax Worksheet
4. Certifications
5. Payment Info
6. Information Update
7. Vendor / Subcontractor / Commercial Tenant Listing

Please keep in mind a few things:

Include your Account Number, current Legal Name, DBA (if applicable) Business Address and Mailing Address originally used in your registration.

Please note: This service is only for business activities you are currently registered for. To **add a new business activity**, contact customer service and/or fill out another BTRC application.

Taxes due are largely based on gross receipts generated in the City of Los Angeles. Global gross receipts will be used to calculate exemption status.



los angeles office of finance

Annual Business Taxes

E-Filing Logon

If you are a currently registered City of Los Angeles Business Taxpayer, you may file and submit payment for your annual return on-line utilizing our interactive E-Filing system.

Tax Period: 2019

Select Logon Number Type: Account Number

Account Number: [input field]

Street Number: [input field]

ZIP Code (5-digits): 99999

Start

Switch Language to Spanish | Korean

More than 90% of businesses register online - join them!

Renew timely to take advantage of any available tax exemptions:

finance.lacity.org

BUSINESS SUPPORT SERVICES



Coffee by Kofi, est 2016
Los Angeles, CA



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BUSINESSSOURCE CENTERS

The Economic and Workforce Development Department offers personalized support through their BusinessSource Centers and the Business Response Unit.

Receive hands-on guidance on business planning, taxes, marketing, navigating city processes, and more.

FOR MORE INFORMATION:

Visit: business.lacity.org/resources/service-centers

or

Contact: The Business Response Unit
at 213-744-7150 or labusinessresponse@lacity.org

HOLLYWOOD

MCS
4311 Melrose Ave
(323) 454-6115

HARBOR

MCS
222 W. 6th Street
(310) 221-0644

SOUTH LA

VSEDC
6109 S. Western
Ave
(323) 789-4515

EAST LA

Barrio Planners
3530 East 3rd
Place
(323) 264-9020

MID CITY

PACE LA
2900 Crenshaw
Blvd
(323) 293-6284

CENTRAL/ WEST

PACE LA
1055 Wilshire Blvd
Suite 900-B
(213) 353-9400

SOUTH VALLEY

ICON CDC
8248 Van Nuys
Blvd
(818) 894-8800

NORTH VALLEY

ICON CDC
13269 Van Nuys
Blvd
(818) 302-6114

WEST VALLEY

ICON CDC
18645 Sherman
Way #114
(747) 265-6201



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LEGAL GUIDANCE

The City Attorney's Business Support Program helps business owners navigate the at-times complex bureaucracy of local government and assist them with issues impacting us all. The specialized division is the direct link between L.A.'s business community and the City Attorney's Office. Some of the services offered are:

- Serve as the liaison to Business Improvement Districts and Chambers of Commerce
- Engage local business councils
- Coordinate visits and tours with business groups and City Attorney Mike Feuer
- Create programs to connect businesses to social services, agencies, and more
- Coordinate with city staff to resolve business-related issues
- Present updates on City Attorney projects to business leaders
- Update City Attorney Mike Feuer on the needs of the business community
- Coordinate trainings for business leaders on select laws and initiatives

Please contact:

City Attorney Settlement Bureau
James K. Hahn City Hall East, Suite 920
Los Angeles, CA 90012 | 213-978-7700

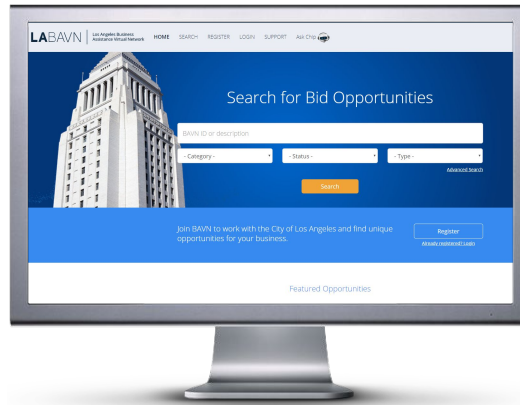
Office of Finance Citywide Billing & Collection Division
Los Angeles City Hall, 12th Floor
Los Angeles, CA 90012 | 213-978-7900

CONTRACTING WITH THE CITY



**The Parlor Room Grooming Lounge, est 2017
Los Angeles, CA**

VENDOR REQUIREMENTS



labavn.org

Businesses and vendors that contract with the City must comply with federal, state, and local laws and requirements.

To access City business opportunities, you are required to meet these expectations:

- **Equal Benefits to All Employees and their Spouses/Partners:**
Requires that contractors offer the same health and other benefits to their employees with domestic partners as offered to employees with spouses (regardless of gender or sex).
- **Pay a Living Wage and Provide Benefits to Employees:**
Requires that contractors comply with all provisions of the Living Wage Ordinance, including paying their employees a minimum “living wage” with health benefits and compensated days off. The “living wage” changes yearly and is updated **July 1st** of every year.

CITY CERTIFICATION TYPES



Certification Types

1. Minority Business Enterprise (MBE)
2. Women Business Enterprise (WBE)
3. Disadvantaged Business Enterprise (DBE)
4. Airport Concession Disadvantaged Business Enterprise (ACDBE)
5. Small, Local Business Enterprise (SLBE)
6. Small Business Enterprise - City (SBE-City)
7. Small Business Enterprise - Proprietary (SBE-Proprietary)
8. Emerging Business Enterprise (EBE)
9. Disabled Veteran Business Enterprise (DVBE)
10. Local Business Enterprise (LBE)
11. Transitional Job Opportunities Program (TJOP)

Get certified at:

bca.lacity.org/certification and
greenbizla.org.

Benefits of the Certifications

- **MBE, WBE, SBE, EBE, DVBE**
Provides free marketing exposure as prime contractors are required to reach out to and negotiate in good faith with MBEs, WBEs, SBEs, EBEs, and DVBEs on City contracts.
- **DBE**
The selection of DBE's is incentivized for prime contractors pursuing Federally funded contracts due to the U.S. Department of Transportations DBE requirements.
- **ACDBE**
Incentivizes the selection of ACDBEs by prime contractors for funded awards related to the airports.
- **SLBE**
Provides preference for SLBEs bidding as a prime contractor on City contracts worth \$100,000 or less.
- **LBE**
Provides preference for LBEs bidding as a prime contractor on City contracts in excess of \$150,000. Preference may also be granted to non LBE primes utilizing LBE subs.
- **TJOP**
Provides preference for TJOPs bidding as a prime contractor on City contracts which do not exceed \$100,000.
- **GB**
Free business support to help "go green," becoming more efficient, profitable and sustainable.

CHANGING OWNERSHIP or CLOSING BUSINESS





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CHANGING or CLOSING BUSINESS

Business closures or changes of ownership happen. If you need to sell, close, or discontinue business operations within Los Angeles, you must notify the City of Los Angeles, Office of Finance.

Please note that you may also need to contact and inform the County, State, Federal, and other Local government agencies.

Step 1.

Complete the Taxpayer Information Update Form with the new information. You can find it at:

finance.lacity.org/changing-or-closing-your-business

Step 2.

Mail OR email form to us at:

**Office of Finance Special Desk Unit
200 North Spring Street, Room 101
Los Angeles, CA 90012**

finance.customerservice@lacity.org



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NOTES



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MORE NOTES

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