



**INSTRUCTIONS FOR FILING APPLICATION FOR
EXEMPTION OF THE LOS ANGELES CITY BUSINESS TAX
OR CARNIVAL POLICE PERMIT FEES**

1. Applications for exemption must be filed on forms provided by the Office of Finance, and must be filed in the legal name of the applicant (if an LLC or a corporation, use the same legal name filed with the California Secretary of State)
2. Items 1 through 11 must be completed.
3. Item 5 – Provide a detailed description of all business activities for which the exemption is requested. If necessary, please attach a separate sheet to describe all activities.
4. Item 6 – Business Tax Classification Involved – This will be determined by this office based on the response to item 5.
5. Item 10 – One copy of the following document(s) is/are required to support your application for exemption:
 - Internal Revenue Service 501 Tax Exemption Letter*, (877-829-5500)

and/or

 - State of California Franchise Tax Board 23701d Exemption Letter, (800-852-5711)
6. The Office of Finance will review all documents upon receipt to determine whether the organization is exempt from the Business Tax or Carnival Police Permit Fee**. Please mail all the requested documentation to the following address:

**OFFICE OF FINANCE
SPECIAL DESKS/EXEMPTION UNIT
200 N. Spring St., Room 101
LOS ANGELES, CA 90012**

7. To expedite your request, you may email your application along with the required supporting documents to: **finance.nonprofit@lacity.org**

* If you are included in a group exemption, please have the head organization confirm your affiliation and in addition, send their IRS exemption letter.

** Note: The requested documentation must be submitted before the exemption request can be considered.

CITY OF LOS ANGELES

DIANA MANGIOGLU
DIRECTOR OF FINANCE
CITY TREASURER

CALIFORNIA



ERIC GARCETTI
MAYOR

OFFICE OF FINANCE

200 N. SPRING STREET
CITY HALL
ROOM 101
LOS ANGELES, CA 90012
(844) 663-4411
FAX (213) 978-1548

Email app to: finance.nonprofit@lacity.org

BUSINESS TAX AND/OR CARNIVAL POLICE PERMIT EXEMPTION APPLICATION
LAMC CHAPTER 2 &10

Date []

1. Name of Organization: []

2. Mailing address: []

3. Applicant is: [] A Charitable Organization or [] A Religious Organization

4. Applicant is: [] A Corporation or [] An Association, Society or Trust,
organized and existing under the laws of the State of []

5. Describe business or activity in detail for which exemption is requested: (if additional space is required, attach a separate sheet)
[]

6. Business Tax Classification involved (to be completed by Office of Finance): _____

7. Location of business or activity for which exemption is requested:
[]

8. Starting date of business in the City of Los Angeles or dates of events: [] MM/DD/YYYY [] MM/DD/YYYY

9. Proceeds from this business or activity are to be used for the following purpose:
[]

10. Attached hereto or on file with the Office of Finance:
[] Internal Revenue Service Tax Exemption Letter (877-829-5500)
IRS FEIN/Tax ID Number: _____
and/or
[] State of California Franchise Tax Exemption Letter (800-852-5711)
State Tax FEIN/Tax ID Number: _____

If the current name of your organization has changed since the IRS or State Franchise Tax Exempt Letters were provided, you must submit copies of the Articles of Incorporation, and amended Articles of Incorporation showing the current name of the organization.

11. Exemption is requested from payment of: [] Business Tax [] Carnival Police Permit Fees

SIGNED [] TITLE []

ADDRESS [] TELEPHONE ([]) [] - [] []

By completing this form and submitting it to the Office of Finance in an electronic format, such as email, you agree that the submitted form has the same legal effect, validity and enforceability of a form submitted to us via US mail or in person. You also agree that the aforementioned form legally represents a document sent by you or your legal representative.