

DIANA MANGIOGLU
DIRECTOR of FINANCE
CITY TREASURER

CITY OF LOS ANGELES
CALIFORNIA



KAREN BASS
MAYOR

OFFICE OF FINANCE
200 N. SPRING ST.
ROOM 101 – CITY HALL
LOS ANGELES, CA 90012
(Use Main Street Entrance)

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IMPORTANT NOTICE

Dear City of Los Angeles Tenants and Contractors:

**Re: LOS ANGELES CITY BUSINESS TAX REGISTRATION PROCEDURES/
REQUIREMENT FOR TENANTS AND CONTRACTORS WITH CITY
DEPARTMENTS**

The City of Los Angeles requires that all tenants and contractors with City Departments comply with all business tax requirements. All persons who contract with City Departments or agencies to provide goods and services within the City and/or perform their business activities on City property must provide a tax registration certificate number or a tax-exempt determination letter issued by the Los Angeles Office of Finance to the concerned City Department.

The Office of Finance is responsible for the collection of various taxes, fees, and charges as required under the Los Angeles Municipal Code. Section 21.03 (Imposition of Tax) requires persons engaged in any business or occupation within the City of Los Angeles to register and pay the required tax due. Businesses, including tenants and contractors, owing a business tax are issued a Tax Registration Certificate (TRC). In some cases, businesses are not required to pay a business tax, due to the nature of the business and/or method of their operation. In these cases, the tenant and contractor are issued a business tax-exempt determination letter. It will be the responsibility of the tenant and contractor to provide either the TRC or the tax-exempt determination letter to the concerned City Department or agency.

In order to obtain the required TRC or tax-exempt determination letter, please complete and return the attached Tenants and Contractors Tax Registration Questionnaire Package to the Office of Finance, Tax Exemption Unit. This package will be reviewed by the Office of Finance personnel for an appropriate registration determination. The tenant and contractor will be notified of the determination by the Tax Exemption Unit. An annual business tax is due upon issuance of a TRC and is renewable January 1st of each calendar year. Tax-exempt determination letters will be reviewed annually. However, to ensure your timely reapplication, you will be responsible for contacting the Office of Finance to renew your exemption status. This determination is generally completed in approximately thirty (30) days from the date all required documentation is submitted.

If you require additional information, please contact the Tax Exemption Unit at (213) 978-3050.

Enclosures

Office of Finance

(Main Office)

City Hall

200 North Spring Street

Room 101

Los Angeles, CA 90012

(844) 663-4411

Hours: 8:00 a.m. – 5:00 p.m.

Monday – Friday

BRANCH OFFICES

TELEPHONE NUMBERS

HOURS

Van Nuys Civic Center
6262 Van Nuys Blvd #110

(844) 663-4411

Monday – Friday
8:00 a.m. – 5:00 p.m.

West Los Angeles
1828 Sawtelle Bl., Room 102

(844) 663-4411

Monday – Friday
8:00 a.m. – 5:00 p.m.

Figueroa Plaza Bldg. One Stop Ctr.
201 N. Figueroa St., 3rd Floor
(Counter 17)

(844) 663-4411

Mon. Tue. Thu. Fri.
7:30 – 4:30 p.m.
Wed. 9:00 a.m.-4:30 p.m.

INFORMATION AND CONTENTS OF TENANTS AND CONTRACTORS
QUESTIONNAIRE PACKAGE

EXHIBIT A	APPLICATION
EXHIBIT B	SELLING GOODS, WARES, OR MERCHANDISE AT WHOLESALE OR RETAIL
EXHIBIT C	PROFESSIONAL OR OCCUPATIONAL/MISCELLANEOUS SERVICES
EXHIBIT D	CONTRACTOR
EXHIBIT E	LEASING OR RENTING TANGIBLE PERSONAL PROPERTY
EXHIBIT F	LEASING OR RENTING COMMERCIAL PROPERTY
EXHIBIT G	LEASING OR RENTING HOTEL ROOMS, APARTMENTS OR RESIDENTIAL UNITS
EXHIBIT H	TRUCKING OR HAULING
EXHIBIT I	CERTIFICATION OF EXEMPTION – CONSTITUTIONAL/GOVERNMENT EXEMPTIONS
EXHIBIT J	TRANSPORTING PERSONS FOR HIRE
EXHIBIT K	CONDUCTING, OPERATING, OR PROMOTING ANY ENTERTAINMENT, SHOW OR EXHIBIT

CITY OF LOS ANGELES TENANTS AND CONTRACTORS
TAX REGISTRATION APPLICATION

In order to comply with the required tax registration procedures, please complete the following information:

LEGAL NAME OF OWNER: _____
(Individual, Partnership, or Corporation)

BUSINESS NAME: _____
(DBA or Fictitious Name of Business)

BUSINESS ADDRESS: _____
(Do Not Use a P.O. Box) Residential
 Non-residential

MAILING ADDRESS: _____

C/O: _____

DESCRIPTION OF BUSINESS: _____

BUSINESS START DATE WITHIN THE CITY OF LOS ANGELES: _____
MONTH DAY YEAR

*EXPIRATION DATE OF CONTRACT/LEASE: _____
Month/Day/Year

**Please provide the current or pending expiration date of your contract or lease.
If unavailable, provide the date when the contract or lease is executed.*

Please circle the exhibit(s) you are submitting with EXHIBIT A:

B C D E F G H I J K

SOCIAL SECURITY NUMBER (SSN), if there
ARE NO business related employees:

FEDERAL EMPLOYER IDENTIFICATION
NUMBER (FEIN), if there ARE business related
employees:

OR

SSN

FEIN

NOTE: SSN/FEIN is confidential, not part of the public record.

Print Name: _____

Signature: _____ Title: _____

Daytime Telephone: () _____ Date: _____

Return this application and the applicable exhibits to the Office of Finance, Tax Exemption Unit, 200 N. Spring St, Room 101, Los Angeles, California 90012.

SELLING GOODS, WARES, OR MERCHANDISE AT WHOLESALE OR RETAIL

YES NO

1. Are you engaged in business within the City of Los Angeles?

_____ _____
(If Yes, (If No,
Answer #2) Answer #3)

You are engaged in business within the City of Los Angeles when, through the physical presence of yourself, your employees, your agents, or your equipment, you carry on activities within the City of Los Angeles which are designed to solicit, promote, stimulate, or otherwise encourage the sale of goods, wares, or merchandise seven (7) or more days per calendar year. This includes the delivery of your merchandise within the City of Los Angeles in vehicles owned and operated by you or your employees.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20_____	\$_____
20_____	\$_____
20_____	\$_____

3. If the answer to Question No. 1 is "NO", but you do have customers within the City of Los Angeles, please indicate below the method or methods by which activities in Question No. 1 are accomplished:

	<u>YES</u>	<u>NO</u>
a. Advertising	_____	_____
b. Telephone orders	_____	_____
c. Bid by mail	_____	_____
d. Independent Commission Brokers/Sales Representative	_____	_____

If method (d) is used, please provide:

Name _____

Address _____

City _____ State _____

Telephone _____

e. Deliveries are made by means other than vehicles operated by you. _____

Signature _____

Title _____

PROFESSIONAL OR OCCUPATIONAL/MISCELLANEOUS SERVICES

YES NO

(If Yes, (If No,
Answer #2) Answer #3)

1. Are you engaged in business within the City of Los Angeles?

You are engaged in business within the City of Los Angeles when, through physical presence, you carry on any trade, calling, occupation, vocation, profession or other means of livelihood, as an independent contractor, and when the gross receipts are derived from or attributable to activities engaged in within the City of Los Angeles for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$_____
20____	\$_____
20____	\$_____

3. If your answer to Question No. 1 is "NO", but you do have gross receipts derived from activities within the City of Los Angeles, please indicate below the nature of your activity.

Signature _____

Title _____

CONTRACTOR

YES NO

(If Yes, (If No,
Answer #2) Answer #3)

1. Are you engaged in business within the City of Los Angeles?

You are engaged in business within the City of Los Angeles when, as a contractor or subcontractor, you or your employees undertake any job or project upon land located within the City of Los Angeles including the erection, alteration, improvement, or repair of any type of structure; plumbing, plastering, sheet metal, electrical, cement or tile work; excavating; erection of scaffolding; construction of roads, railroads, pipe lines for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$ _____
20____	\$ _____
20____	\$ _____

3. If your answer to Question No. 1 is "NO", but you do have contracts with the City of Los Angeles, please provide the Los Angeles City job site addresses below.

Signature _____

Title _____

LEASING OR RENTING TANGIBLE PERSONAL PROPERTY

1. Are you engaged in business within the City of Los Angeles? YES NO

(If Yes, (If No,
Answer #2) Answer #3)

You are engaged in business within the City of Los Angeles when, through the physical presence of yourself, your employees, your agents, or your equipment, you carry on activities within the City which are designed to solicit, promote, stimulate or otherwise encourage the leasing or rental of tangible personal property for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____
- Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$ _____
20____	\$ _____
20____	\$ _____

3. If your answer to Question No. 1 is "NO": YES NO
- a. Is the property installed at a location within the City of Los Angeles? _____
- b. Is there a provision in the lease or rental agreement that use of property is to take place within the City of Los Angeles? _____

Signature _____

Title _____

LEASING OR RENTING COMMERCIAL PROPERTY

1. Are you engaged in business within the City of Los Angeles? YES NO

You are engaged in business within the City of Los Angeles when you rent or let a building, or structure, or any space therein of any kind on land located in the City of Los Angeles to a tenant for purposes other than dwelling for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$_____
20____	\$_____
20____	\$_____

3. Please provide the location(s) of the leased property within the City of Los Angeles.

Signature _____

Title _____

LEASING OR RENTING HOTEL ROOMS, APARTMENTS OR RESIDENTIAL UNITS

YES NO

1. Are you engaged in business within the City of Los Angeles? _____ _____

You are engaged in business within the City of Los Angeles when you conduct or operate in the City of Los Angeles a hotel, rooming house, apartment house, house court or bungalow court, any public camp, trailer camp, park or lot where the public may rent camping, trailer or tent space, and renting or letting rooms, apartments or other accommodations for dwelling in any such place for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____ _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20_____	\$_____
20_____	\$_____
20_____	\$_____

3. If the answer to Questions No. 1 is “Yes” and you do not have a valid City of Los Angeles Tax Registration Certificate, please answer the following:

a. Do you rent four (4) or more units within the City of Los Angeles? _____ _____

c. Do your total gross receipts from the activity exceed \$20,000 per calendar year? _____ _____

Signature_____

Title_____

TRUCKING OR HAULING

- | | <u>YES</u> | <u>NO</u> |
|--|------------|-----------|
| 1. Are you engaged in business <u>within</u> the City of Los Angeles? | _____ | _____ |
| <p>You are engaged in business within the City of Los Angeles when you, your employees or your agents operate a motor vehicle within the City for hire or compensation seven (7) or more days per calendar year.</p> | | |
| 2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? | _____ | _____ |
| Account Number _____ | | |
| 3. Do you operate as a for hire motor carrier of property required to pay a fee to the State Under the Household Goods Carriers Uniform Business License Tax Act or the Motor Carriers of Property Uniform Fee Act? | _____ | _____ |

If your answer to questions 2 and 3 is "NO", please contact the Office of Finance, Call Center at (213) 473-5901 for instructions on completing the following:

Please provide the following information for all vehicles:

<u>YEAR</u>	<u>UNLADEN WEIGHT</u>	<u>VEHICLE DAYS</u>	<u>NO. OF DAYS OPERATED</u>
20_____	_____	_____	_____
20_____	_____	_____	_____
20_____	_____	_____	_____

Signature_____

Title_____

CERTIFICATION OF EXEMPTION
CONSTITUTIONAL/GOVERNMENTAL EXEMPTION

The following entities are exempted from paying Business Taxes by the Constitution of the United States, the Constitution of the State of California or the Los Angeles Municipal Code:

1. Banks
2. Insurers – Insurance related activities which “In Lieu” taxes are paid to the State of California
3. Foreign governments – Agencies exempt from Domestic Taxation by Treaty, International Law or Custom
4. United States Government and Agencies
5. State of California
6. University of California
7. California State Universities and Colleges
8. Community Redevelopment Agency of the City of Los Angeles
9. Housing Authority of the City of Los Angeles
10. County of Los Angeles
11. Los Angeles Convention and Exhibition Center
12. Los Angeles Memorial Coliseum Commission
13. Districts and Political Subdivisions under the Laws of the State of California (such as):
 - a. Los Angeles Unified School District
 - b. Los Angeles Community College District
 - c. Los Angeles County Flood Control District
 - d. Metropolitan Water District
 - e. Metropolitan Transit Authority
 - f. Mosquito Abatement Districts
 - g. Wilmington Cemetery District
 - h. Sanitation Districts

I declare, under penalty of perjury under the laws of the State of California, that to the best of my knowledge I/we are one of the entities described above and are exempted from paying the City of Los Angeles Business Tax.

Name of Agency

Nature of Business/Type of Agency

Address

Printed Name of Authorized Representative or Agent

Phone Number

Signature

Title

PLEASE RETURN THIS FORM TO THE DEPARTMENT TO WHICH YOU ARE PROVIDING SERVICES AND A COPY TO THE OFFICE OF FINANCE, 200 N. SPRING ST, RM. 101, LOS ANGELES, CALIFORNIA 90012, MAIL STOP 170 – ATTN: TAX EXEMPTION UNIT.

TRANSPORTING PERSONS FOR HIRE

Supporting documentation identified by the Office of Finance may be required.

YES NO

1. Are you or do you plan to engage in business within the City of Los Angeles? _____

You are engaged in business within the City of Los Angeles when you, your employees or your agents operate a motor vehicle within the City for transportation of persons for hire or compensation seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

If yes, please provide your Tax Registration Certificate account number: _____

3. Do you operate a charter party limousine(s) and have a business address outside the City of Los Angeles where all your vehicles are limousine(s) or luxury sedan(s) only, with a seating capacity of no more than 9 including the driver? _____

4. Do you have a franchise granted by the City Department of Transportation? _____

5. Do you operate your vehicle exclusively in Interstate Commerce? _____

6. Do you operate a vehicle(s) that meets all of the following: (1) Operated exclusively between fixed termini or over regular routes in passenger stage operations. (2) Operated as indicated in (1) under certificate issued by the Public Utilities Commission, AND (3) Operation has been issued a certificate of public convenience and necessity by the Interstate Commerce Commission. _____

If your answer to questions 2, 3, 4, 5 or 6 is "NO", please contact the Office of Finance, Tax Exemption Unit at (213) 978-3050 for instructions on completing the following information for all vehicles:

<u>YEAR</u>	<u>SEATING CAPACITY</u> (including driver)	<u>VEHICLE DAYS</u>	<u>NO. OF DAYS</u> <u>OPERATED</u>
20_____	_____	_____	_____
20_____	_____	_____	_____
20_____	_____	_____	_____

Additionally, please provide the following information for all vehicles that are operated within the City.

Vehicle Make (e.g. Lincoln, Ford, Chevrolet, etc.)	Model (e.g. Towncar, Excursion, Express, etc.)	Body Style (e.g. Sedan, SUV, Van, etc.)	Seating Capacity (including Driver)

Print Name _____

Date: _____

Signature _____

Title _____

CONDUCTING, OPERATING, OR PROMOTING ANY ENTERTAINMENT, SHOW OR EXHIBITION

YES NO

(If Yes, (If No,
Answer #2) Answer #3)

1. Are you engaged in business within the City of Los Angeles?

You are engaged in business within the City of Los Angeles when, through physical presence, you conduct, operate or promote any entertainment, show or exhibition, where an admission fee is charged, collected or received, or where no admission fee is charged, collected or received but donations of any kind or character are solicited or accepted seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$ _____
20____	\$ _____
20____	\$ _____

3. If your answer to Question No. 1 is "NO" and you do not have a valid City of Los Angeles Tax Registration Certificate, but you have conducted, operated, or promoted any entertainment, show or exhibition within the City of Los Angeles, please provide the name, location and dates of the shows/exhibitions below.

<u>NAME OF SHOW/EXHIBITION</u>	<u>LOCATION</u>	<u>DATE</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Signature _____

Title _____