



# 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. Sections 1-4 must be completed
3. Section 2
  - a. 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.
  - b. Business Tax Classification Involved – This will be determined by this office based on the response to section 2 (a).

#### 4. Section 3

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)
    - If you are included in a group exemption, please have the head organization confirm your affiliation and in addition, send their IRS exemption letter.
  - ✓ State of California Franchise Tax Board 23701d Exemption Letter, (800-852-5711)
5. 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. The requested documentation must be submitted before the exemption request can be considered. 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**

6. To expedite your request, you may email your application along with the required supporting documents to: [finance.nonprofit@lacity.org](mailto:finance.nonprofit@lacity.org)
7. Office of Finance contact information:

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