



# Office of Finance

## Tax Penalty Amnesty Program Frequently Asked Questions (FAQs)

### 1) What is the Tax Penalty Amnesty Program?

Under Tax Penalty Amnesty, [Los Angeles Municipal Code Section 1 Article 1.2 \(LAMC\)](#), taxpayers can apply for a waiver of outstanding penalty on City of Los Angeles Business, Telephone, Electricity, Gas Users, Commercial Tenant's Occupancy, Transient Occupancy, and Parking Occupancy Taxes provided that they pay all outstanding principal, interest and applicable fees owed to the City.

The City has partnered with collection agencies and our tax discovery contractors for this program. Notifications to delinquent accounts along with a media campaign will commence in late April, 2009.

### 2) How long does Amnesty last?

Taxpayers must apply for Amnesty from May 1, 2009 through July 31, 2009.

### 3) Who qualifies for Amnesty?

The Tax Penalty Amnesty program covers both registered and unregistered businesses. Taxpayers, generally businesses, who have unpaid taxes, or who have failed to register with the Office of Finance to pay any of the taxes noted in question 1 above, may apply for Amnesty. This includes the non-reporting or underreporting of tax liabilities or the non-payment of any taxes billed or assessed.

### 4) How much money can I save?

Delinquent taxpayers will have the opportunity to clear their tax debt without paying any of the normally required penalties, which can amount to up to 40% of the principal tax due.

### 5) I received a letter from a collection agency about LA City taxes. What should I do?

Pay the bill in full (representing all principal, interest and collection fees due) by following the instructions from the collection agency.

In addition, it is very important to complete and sign and return the [Tax Amnesty Penalty Waiver Application \(for collection agency accounts\)](#) to the Office of Finance. It must be postmarked by July 31, 2009, otherwise the penalty cannot be forgiven and you will receive a future bill for the penalty amount owed. This form is available on our website at [www.lacity.org/finance/amnesty/](http://www.lacity.org/finance/amnesty/) and should be mailed to:

Office of Finance – Amnesty  
P.O. Box 30716  
Los Angeles, CA 90030-0716



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You may also [contact the collection agency](#) directly about your bill:

- AllianceOne Receivables Management, Inc.: Call (877) 541-8420 or visit [www.allianceoneinc.com](http://www.allianceoneinc.com).
- Caine and Weiner Company, Inc.: Call Mr. Steve Simon at (818) 251-1722.
- Gila Corporation dba Municipal Services Bureau: Call (800) 568 7004 or visit [www.gilacorp.com](http://www.gilacorp.com).
- NCO Financial Systems, Inc. (formerly OSI Collection Services, Inc.): Call the collection supervisor at (888) 289-0907 ext. 4968.

**6) I received a letter from the City of Los Angeles regarding the AB63 Tax Discovery Program. What should I do?**

Complete the [Tax Penalty Amnesty Business Tax Application and Penalty Waiver Request form](#) that came with the letter, sign and date in the space indicated, and mail with your payment in full (representing all principal and interest due) in the provided envelope, postmarked by July 31, 2009, to:

City of Los Angeles – AB63  
Office of Finance  
P.O. Box 53478  
Los Angeles, CA 90053-0478

If you are not sure how much you owe, please visit our website at [www.lacity.org/finance](http://www.lacity.org/finance) or call the Tax Penalty Amnesty Hotline at (213) 978-1555.

**7) I received a bill from the City of Los Angeles about Tax Penalty Amnesty. What should I do?**

Pay the bill, apply for Amnesty by signing the bill in the space indicated, and mail in the provided envelope, postmarked by July 31, 2009, to:

City of Los Angeles - Amnesty  
Office of Finance  
P.O. Box 30716  
Los Angeles, CA 90030-0716

If you need assistance, please visit our website at [www.lacity.org/finance/amnesty/](http://www.lacity.org/finance/amnesty/) or call the Tax Penalty Amnesty Hotline at (213) 978-1555.



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**8) I received a letter from MuniServices about Tax Penalty Amnesty. What should I do?**

Pay the bill in full (representing all principal and interest due).

You also must complete, sign and return the MuniServices form that came with your letter to:

City of Los Angeles  
c/o Business Registration Processing Center  
2202 South Figueroa # 616  
Los Angeles, CA 90007

Your payment and application must be postmarked by July 31, 2009.

You may also [contact MuniServices](#) directly about your bill:

- Business Tax: Call (800) 987-0999.
- Transient Occupancy Tax & Utility Users Tax: Call (800) 800-8181 ext. 680.

**9) My business is not presently registered. How do I apply for Amnesty?**

If you have not registered your business with us before, please complete the [Tax Penalty Amnesty Business Tax Application and Penalty Waiver Request](#). This form is available on our website at [www.lacity.org/finance/amnesty/](http://www.lacity.org/finance/amnesty/).

Be sure to sign and date the form, and include payment for any outstanding principal, interest and fees. Your application and payment must be postmarked or dropped off at one of our [Office Locations](#) by the July 31, 2009 deadline. This website has a list of our offices, plus directions. If you are mailing, please send these documents and your payment to:

Office of Finance - Amnesty  
P.O. Box 30716  
Los Angeles, CA 90030-0716

If you are not sure how much you owe, please visit our website at <http://www.lacity.org/finance> or call the Tax Penalty Amnesty Hotline at (213) 978-1555.



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**10) I didn't receive a letter and I'm not sure if my business is registered or not, but I think I might owe tax. What should I do?**

Please visit our website at <http://www.lacity.org/finance> or call the Tax Penalty Amnesty Hotline at (213) 978-1555.

**11) I already paid the tax penalty I owed. Can I get a refund?**

Under the Tax Penalty Amnesty LAMC, penalties paid prior to May 1, 2009 cannot be refunded.

**12) Following the amnesty period, what happens to those taxpayers who still have not registered and/or paid their delinquent taxes?**

Businesses that owe taxes but fail to take advantage of the amnesty program will run the risk of detection through an expanded range of enforcement actions, such as:

- Additional 10% Negligence Penalty
- Expanded audit program
- Expanded on-site investigations
- Data matching with governmental agencies and other files to identify unregistered businesses.
- [Whistleblower program](#)
- Referral to outside collection and credit reporting agencies
- Possible legal action
- [Publication of your tax debt](#)
- Revocation of your permit to operate parking lots

**13) I have viewed your website and have more questions about the Amnesty Program. Who should I contact?**

Call the L.A. Tax Amnesty Hotline at (213) 978-1555 weekdays from 8AM to 5PM.