



City of Los Angeles
Office of Finance

Tax Penalty Amnesty Program

Avoid up to forty percent in penalties

From May 1, 2009 through July 31, 2009 businesses with unpaid taxes or under reported gross receipts or those who have not registered with the Office of Finance can benefit from the City of Los Angeles Tax Penalty Amnesty Program.

The program provides an opportunity to pay delinquent City taxes and avoid up to forty percent in penalties. You must pay all outstanding principal, interest and fees no later than July 31, 2009 to qualify for a penalty waiver of up to forty percent.

The following City taxes qualify for amnesty: Business Tax, Telephone, Electricity & Gas Users Taxes, Commercial Tenant's Occupancy Tax, Transient Occupancy Tax, and Parking Occupancy Tax.

Following this amnesty period, the Office of Finance will vigorously pursue a range of enforcement actions such as:

- Additional 10% Negligence Penalty
- Expanded audit program
- Expanded on-site investigations
- Data matching with governmental agencies and other sources to identify unregistered business
- Whistleblower program
- Referrals to outside collection and reporting agencies
- Possible legal action
- Publication of your tax debt
- Revocation of your permit to operate parking lots

To take advantage of the amnesty program call the L.A. Tax Amnesty Hotline at (213) 978-1555 weekdays from 8 a.m. to 5 p.m. or go to www.lacity.org/finance/amnesty/ for more information and office locations.