



ANTONIO R. VILLARAIGOSA
MAYOR

**RE: CITY OF LOS ANGELES BUSINESS TAX
AB63 TAX DISCOVERY PROGRAM**

The City of Los Angeles is currently conducting a program to identify businesses that may be operating in the City without obtaining a Business Tax Registration Certificate. We have included you in this mailing because the City received information that indicates you may be engaged in business in Los Angeles and are not currently registered. This notification letter is provided to inform you of the City's Business Tax Requirements. A list of "Frequently Asked Questions" (FAQ) is attached to assist you in determining whether you are engaged in business in the City of Los Angeles.

A review of your recent tax filing with the Franchise Tax Board indicates you or a spouse reported business expenses or received income from a business related activity. The Municipal Code for the City of Los Angeles requires that no individual, partnership or corporation shall conduct business within the City of Los Angeles without obtaining a registration certificate and paying applicable business taxes. The Municipal Code applies to self-employed independent contractors and home-based businesses. Our records indicate that you do not have a valid registration certificate and may be out of compliance with L.A.M.C. Section 21.03 (Imposition of Tax).

As you may be liable to pay business taxes for conducting business within the City of Los Angeles, it is important we receive a response to this current notification within 15 business days. If you are not liable to pay these taxes, we still require clarification from you to remove you from future mailings. Failure to respond to this notice may result in further enforcement action. **To assist us in updating our records, please do one of the following within 15 business days:**

- To comply with L.A.M.C. Section 21.03, complete and return the enclosed application to the Office of Finance. Please give a full explanation of your business activities. The Office of Finance will send a billing for applicable liabilities for prior tax years.
- If you believe you are not subject to the City of Los Angeles business tax, please provide a written response describing your position. Upon review of your response, you will be removed from the database or contacted for further information, if further clarification is required.
- If your business is located outside the City of Los Angeles, please provide the business address. We will update our database to reflect this and remove you from future mailings.
- If you are already registered with the City and have a valid Business Tax Registration Certificate, please provide the account number on the application and return it so that we may remove you from future mailings.

For assistance in determining your tax liability, you may call or visit any of our offices listed on the reverse of this letter or complete and return the enclosed application to: **City of Los Angeles, Office of Finance/Revenue Management Division, P.O. Box 53478, Los Angeles, CA 90053-0478.**

In all situations, please remember to sign your form when returning it to the above address. Information regarding the new Business Tax Rates and Exemptions, Enforcement Program and L.A.M.C. Section 21.03 are available at the Office of Finance website (www.lacity.org/finance/). To review L.A.M.C. Section 21.03, click on Business Tax Ordinance. Your timely response to this inquiry is appreciated so that we may resolve this matter.

Sincerely,

Office of Finance

CITY HALL OFFICE

City Hall	200 N. Spring St. (Use Main St. Entrance)	Rm 101	PHONE (213) 473-5901	Open Mon. through Fri.	8 AM to 5PM
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BRANCH OFFICES AND HOURS

Van Nuys Civic Center	Braude Constituent Svcs. Center 6262 Van Nuys Blvd.	Rm 110	PHONE (818) 374-6850	Open Mon. through Fri.	8 AM to 5PM
West Los Angeles	1828 Sawtelle Blvd.	Rm 102	PHONE (310) 575-8888	Open Mon. through Fri.	8 AM to 5PM
Hollywood	6501 Fountain Ave.		PHONE (213) 485-3935 PHONE (213) 485-6305	Open Mon. through Fri.	8 AM to 5PM
San Pedro	638 S. Beacon St.	Rm 211	PHONE (310) 732-4537	Open Mon., Wed., and Fri.	7:30 AM to 12 PM 1 PM to 4:30 PM
Westchester Municipal Building	7166 W. Manchester Ave.	Rm 9	PHONE (213) 473-6750	Open Tues. and Thurs.	8 AM to 12 PM 1 PM to 4:30 PM
Watts Civic Center Building	10221 Compton Ave.	Rm 202	PHONE (213) 473-5109	Open Tues. and Thurs.	1 PM to 4:30 PM

For the latest information about these and other issues, visit our website at www.lacity.org/finance/, call our taxpayer assistance line at (213) 473-5901, or call or visit any of our branch offices listed above. Also, please be aware of the following programs to assist you:

- **TAXPAYER ADVOCATE** - If you require assistance in resolving complex business tax issues, our Taxpayer Advocate is available to assist you. Contact the nearest branch office for a referral or you may reach the Taxpayer Advocate by e-mail at Finance.Advocate@lacity.org or fax at (213) 978-1549, Attn: Taxpayer Advocate. Our Taxpayer Advocate is also available to speak to your community or business group about the City's tax code and answer questions.
- **DO YOU HAVE OUTSTANDING TAXES DUE THE CITY?**

Credit Card Payment The Office of Finance accepts payment by MasterCard, Visa, Discover and American Express.

Installment Payments If your tax liability is \$1,000 or more send the completed application with a formal letter requesting to pay the liability in installments and it will be referred to the Billing Unit. Please note that your total liability will include the sum of principal, interest and penalty.