



CITY OF LOS ANGELES

Please Renew Online at [finance.lacity.org](http://finance.lacity.org)



CITY OF LOS ANGELES

Care Of:
Legal Name:
Business Address:
Mailing Address:

PLEASE FOLD SO THAT LOWER CITY OF LOS ANGELES ADDRESS SHOWS THROUGH RETURN ENVELOPE WINDOW

COMMUNICATIONS USERS TAX STATEMENT

Table with 6 columns: ACCOUNT NUMBER, FUND/CLASS CODE, PERIOD, OUT OF BUSINESS DATE, DATE DUE, DELINQUENT AFTER

PLEASE COMPLETE THE FOLLOWING TAX INFORMATION. THE TAX RATE IS 9% OF THE TAXABLE CHARGES.

- 1. Enter intrastate taxable charges...
2. Enter interstate/international taxable charges...
3. Enter VoIP taxable charges...
4. Enter Total Prepaid Services charges...
4A. Enter Prepaid Services taxable charges...
5. Enter Private Communication Services...
6. Enter other taxable charges...
7. \*Enter total taxable charges... (BASIS FOR TAX)
8. Multiply Line 7 by 9% (0.09)
9. Enter interest, if delinquent...
10. Enter penalty, if delinquent...
11. Enter total tax, interest and penalty due... PAY THIS AMOUNT

\*Must include, but is not limited to: usage charges for VoIP, Private Communications Services (such as T-1 lines), custom calling features, text messaging, instant messaging, ancillary services, prepaid and post-paid services, paging services and 800 services as well as other covered charges such as monthly service fees, feature charges, equipment rentals, deaf trust surcharges, State PUC users fees, Universal Life Trust Fund, late payment charges and charges for non taxable services billed together with taxable services.

PLEASE MAKE A COPY OF YOUR COMPLETED FORM FOR YOUR RECORDS. RETURN ORIGINAL WITH YOUR PAYMENT.

Payment by: [ ] Check [ ] Money Order [ ] MasterCard [ ] Visa [ ] ACH
Name on Card (Print) Acct # Exp Date
Amount Paid \$ Authorized Signature
Fee Disclosure: All Visa Debit Card payments will be assessed a flat fee of \$3.95 per transaction...
Payments of \$50,000 or more require ACH (see reverse)
MAKE CHECK OR MONEY ORDER PAYABLE TO: Office of Finance, City of Los Angeles
Your check or money order must be drawn on United States banks only. Please write your account number on your payment.

ATTENTION - PLEASE READ

Non-financial information such as name, business address, etc., contained in your City of Los Angeles tax and permit records, is subject to public disclosure under provisions of the California Public Records Act, Government Code Section 6250 et seq. If you are engaged in a home-based business, your residential information is also subject to public disclosure if that location is utilized for business purposes.

I DECLARE, UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT TO THE BEST OF MY KNOWLEDGE THE FOREGOING IS TRUE AND CORRECT.

SIGNATURE DATE TITLE DAYTIME PHONE ( )

IF THERE HAS BEEN A NAME, ADDRESS, OR OWNERSHIP CHANGE, PLEASE COMPLETE THE SECOND PAGE AND THE FORM ABOVE, COMPUTING THE TAX FOR THE LAST PERIOD OPERATED, AND RETURN THE FORM TO THIS OFFICE WITH YOUR PAYMENT.

## TAX OR FEE IS NOW DUE

<b>MAIN OFFICE</b>					
City Hall (Use Main St. Entrance)	200 N. Spring Street	Rm. 101	PHONE (844) 663-4411	Open Mon. through Fri.	8 AM to 5 PM
<b>BRANCH OFFICES</b>					
Van Nuys Civic Center Braude Constituent Services Center	6262 Van Nuys Blvd.	Rm. 110	PHONE (844) 663-4411	Open Mon. through Fri.	8 AM to 5 PM
West Los Angeles	1828 Sawtelle Blvd.	Rm. 102	PHONE (844) 663-4411	Open Mon. through Fri.	8 AM to 5 PM
Figueroa Plaza Building One Stop Permitting Center	201 N. Figueroa St.	3 <sup>RD</sup> Floor Counter 17	PHONE (844) 663-4411	Open Mon., Tue., Thu., Fri. Wed.	7:30 AM to 4:30 PM 8 AM to 4:30 PM

## IMPORTANT INFORMATION

### ARTICLE 1.1 of the L.A.M.C.

Visit the Office of Finance website at [finance.lacity.org](http://finance.lacity.org) or contact us at [Finance.PhoneTax@lacity.org](mailto:Finance.PhoneTax@lacity.org) for more information.

The person(s) providing information regarding the supply of communications services subject to the tax effective October 1, 1987, must collect taxes imposed by Article 1.1 of the Los Angeles Municipal Code from service users. **Communication service providers must report and remit the tax on either their charges paid or their charges billed, depending on their previously selected method. The tax period, due and delinquent dates are based on these methods.** When collections are not remitted to the City of Los Angeles, Office of Finance before the delinquent date, interest and penalties accrue as follows:

**INTEREST** – If any tax due for a month is not paid in one of the offices listed above by **5 P.M.** (or postmarked by the U.S. Post Office by 11:59 P.M., if mailed) by the due date, interest at the rate of **0.3% per month** shall apply to the principal tax due until paid. Interest applies only to the principal tax due and not to any penalty incurred for delinquency.

**PENALTY**-- If any tax due for a month is not paid in one of the offices listed above by **5 P.M.** (or postmarked by the U.S. Post Office by 11:59 P.M., if mailed) by the due date, a penalty of **5%** of the principal tax due shall apply. A penalty of **10%** applies to the 2<sup>nd</sup> month of delinquency, **15%** applies to the 3<sup>rd</sup> month of delinquency, and **20%** applies to the 4<sup>th</sup> month. An additional penalty of 20% of the tax due shall apply if payment is not made on or before the last day of the fourth month following the imposition of the first penalty. Penalty applies only to the principal tax due, and not to any interest incurred for delinquency.

Please note that on September 25, 2004 Ordinance #176160 became effective requiring all tax payments of \$50,000 or more to be made by electronic funds transfers. You must pre-register in order to make payment by means of electronic funds transfers. Please call (213) 922-9690 for further information.

## CHECK APPROPRIATE STATEMENT

- (a) LEGAL NAME CHANGE \_\_\_\_\_ DATE \_\_\_\_\_  
 IF THIS IS AN OWNERSHIP CHANGE, NEW OWNER'S PHONE NUMBER ( \_\_\_\_\_ ) \_\_\_\_\_
- (b) BUSINESS ADDRESS \_\_\_\_\_ DATE \_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
 IS THIS A RESIDENTIAL ADDRESS (Y/N)? \_\_\_\_\_ IS THIS ADDRESS LOCATED OUTSIDE THE UNITED STATES (Y/N)? \_\_\_\_\_
- (c) DBA (DOING BUSINESS AS) \_\_\_\_\_ DATE \_\_\_\_\_
- (d) MAILING ADDRESS \_\_\_\_\_ DATE \_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
 C/O \_\_\_\_\_  
 IS THIS A RESIDENTIAL ADDRESS (Y/N)? \_\_\_\_\_ IS THIS ADDRESS LOCATED OUTSIDE THE UNITED STATES (Y/N)? \_\_\_\_\_
- (e) ALL RENTAL PROPERTIES SOLD DATE \_\_\_\_\_
- (f) ENTIRE BUSINESS (ES) SOLD OR DISCONTINUED DATE \_\_\_\_\_
- (g) INDIVIDUAL BUSINESS ACTIVITY SOLD OR DISCONTINUED DATE \_\_\_\_\_ CLASS CODE (S) \_\_\_\_\_
- (h) PORTION OF BUSINESS ACTIVITY SOLD OR TRANSFERRED DATE \_\_\_\_\_ CLASS CODE (S) \_\_\_\_\_
- (i) IF YOU RELOCATED ALL OR PART OF YOUR BUSINESS OUT OF THE CITY OF LOS ANGELES, STATE REASON(S) HERE: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_