Dear City of Los Angeles Tenants and Contractors:

Re: LOS ANGELES CITY BUSINESS TAX REGISTRATION PROCEDURES/REQUIREMENT FOR TENANTS AND CONTRACTORS WITH CITY DEPARTMENTS

The City of Los Angeles requires that all tenants and contractors with City Departments comply with all business tax requirements. All persons who contract with City Departments or agencies to provide goods and services within the City and/or perform their business activities on City property must provide a tax registration certificate number or a tax-exempt determination letter issued by the Los Angeles Office of Finance to the concerned City Department.

The Office of Finance is responsible for the collection of various taxes, fees, and charges as required under the Los Angeles Municipal Code. Section 21.03 (Imposition of Tax) requires persons engaged in any business or occupation within the City of Los Angeles to register and pay the required tax due. Businesses, including tenants and contractors, owing a business tax are issued a Tax Registration Certificate (TRC). In some cases, businesses are not required to pay a business tax, due to the nature of the business and/or method of their operation. In these cases, the tenant and contractor are issued a business tax-exempt determination letter. It will be the responsibility of the tenant and contractor to provide either the TRC or the tax-exempt determination letter to the concerned City Department or agency.

In order to obtain the required TRC or tax-exempt determination letter, please complete and return the attached Tenants and Contractors Tax Registration Questionnaire Package to the Office of Finance, Tax Exemption Unit. This package will be reviewed by the Office of Finance personnel for an appropriate registration determination. The tenant and contractor will be notified of the determination by the Tax Exemption Unit. An annual business tax is due upon issuance of a TRC and is renewable January 1st of each calendar year. Tax-exempt determination letters will be reviewed annually. However, to ensure your timely reapplication, you will be responsible for contacting the Office of Finance to renew your exemption status. This determination is generally completed in approximately thirty (30) days from the date all required documentation is submitted.

If you require additional information, please contact the Tax Exemption Unit at (213) 978-3050.

Enclosures
Office of Finance
(Main Office)
City Hall
200 North Spring Street
Room 101
Los Angeles, CA 90012
(844) 663-4411

Hours: 8:00 a.m. – 5:00 p.m.
Monday – Friday

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<thead>
<tr>
<th>BRANCH OFFICES</th>
<th>TELEPHONE NUMBERS</th>
<th>HOURS</th>
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<tr>
<td>Van Nuys Civic Center</td>
<td>(844) 663-4411</td>
<td>Monday – Friday</td>
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<tr>
<td>6262 Van Nuys Blvd #110</td>
<td></td>
<td>8:00 a.m. – 5:00 p.m.</td>
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<tr>
<td>West Los Angeles</td>
<td>(844) 663-4411</td>
<td>Monday – Friday</td>
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<tr>
<td>1828 Sawtelle Bl., Room 102</td>
<td></td>
<td>8:00 a.m. – 5:00 p.m.</td>
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<tr>
<td>Figueroa Plaza Bldg. One Stop Ctr.</td>
<td>(844) 663-4411</td>
<td>Mon. Tue. Thu. Fri.</td>
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<tr>
<td>201 N. Figueroa St., 3rd Floor</td>
<td></td>
<td>7:30 – 4:30 p.m.</td>
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<td>Wed. 9:00 a.m.-4:30 p.m.</td>
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(Revised 09/15)
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<tr>
<th>EXHIBIT</th>
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<tr>
<td>A</td>
<td>APPLICATION</td>
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<td>B</td>
<td>SELLING GOODS, WARES, OR MERCHANDISE AT WHOLESALE OR RETAIL</td>
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<tr>
<td>C</td>
<td>PROFESSIONAL OR OCCUPATIONAL/MISCELLANEOUS SERVICES</td>
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<td>D</td>
<td>CONTRACTOR</td>
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<td>E</td>
<td>LEASING OR RENTING TANGIBLE PERSONAL PROPERTY</td>
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<td>F</td>
<td>LEASING OR RENTING COMMERCIAL PROPERTY</td>
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<td>G</td>
<td>LEASING OR RENTING HOTEL ROOMS, APARTMENTS OR RESIDENTIAL UNITS</td>
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<td>H</td>
<td>TRUCKING OR HAULING</td>
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<td>I</td>
<td>CERTIFICATION OF EXEMPTION – CONSTITUTIONAL/GOVERNMENT EXEMPTIONS</td>
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<td>J</td>
<td>TRANSPORTING PERSONS FOR HIRE</td>
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<td>K</td>
<td>CONDUCTING, OPERATING, OR PROMOTING ANY ENTERTAINMENT, SHOW OR EXHIBIT</td>
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EXHIBIT A

CITY OF LOS ANGELES TENANTS AND CONTRACTORS
TAX REGISTRATION APPLICATION

In order to comply with the required tax registration procedures, please complete the following information:

LEGAL NAME OF OWNER: ____________________________________________
(Individual, Partnership, or Corporation)

BUSINESS NAME: ____________________________________________________
(DBA or Fictitious Name of Business)

BUSINESS ADDRESS: _________________________________________________
(Do Not Use a P.O. Box)
☐ Residential
☐ Non-residential

MAILING ADDRESS: _________________________________________________

C/O: _____________________________________________________________

DESCRIPTION OF BUSINESS: _________________________________________

BUSINESS START DATE WITHIN THE CITY OF LOS ANGELES: __________
MONTH    DAY    YEAR

*EXPIRATION DATE OF CONTRACT/LEASE: _________________________________
Month/Day/Year
*Please provide the current or pending expiration date of your contract or lease.
If unavailable, provide the date when the contract or lease is executed.

Please circle the exhibit(s) you are submitting with EXHIBIT A:

B  C  D  E  F  G  H  I  J  K

SOCIAL SECURITY NUMBER (SSN), if there ARE NO business related employees:

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN), if there ARE business related employees:

OR

__________________________   ______________________________
SSN   FEIN

NOTE: SSN/FEIN is confidential, not part of the public record.

Print Name: __________________________________________________________________

Signature: ___________________________      Title: _____________________________

Daytime Telephone: (       ) ___________________________      Date:__________________

Return this application and the applicable exhibits to the Office of Finance, Tax Exemption Unit, 200 N. Spring St, Room 101, Los Angeles, California 90012.
SELLING GOODS, WARES, OR MERCHANDISE AT WHOLESALE OR RETAIL

1. Are you engaged in business within the City of Los Angeles?
   YES  NO
   (If Yes, Answer #2)  (If No, Answer #3)

You are engaged in business within the City of Los Angeles when, through the physical presence of yourself, your employees, your agents, or your equipment, you carry on activities within the City of Los Angeles which are designed to solicit, promote, stimulate, or otherwise encourage the sale of goods, wares, or merchandise seven (7) or more days per calendar year. This includes the delivery of your merchandise within the City of Los Angeles in vehicles owned and operated by you or your employees.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate?
   YES  NO

Account Number ________________________________

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

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<tr>
<th>YEAR</th>
<th>GROSS RECEIPTS</th>
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3. If the answer to Question No. 1 is “NO”, but you do have customers within the City of Los Angeles, please indicate below the method or methods by which activities in Question No. 1 are accomplished:
   YES  NO
   a. Advertising  
   b. Telephone orders  
   c. Bid by mail  
   d. Independent Commission Brokers/Sales Representative  
   e. Deliveries are made by means other than vehicles operated by you.

   If method (d) is used, please provide:

   Name___________________________________________________________________________
   Address________________________________________________________________________
   City____________________________________________________State_____________________
   Telephone________________________________________________________________________

Signature____________________________________  Title______________________________

(Revised 10/05)  C:ia/cr
1. Are you engaged in business within the City of Los Angeles?  
   (Yes) _______  (No) _______  
   (If Yes, Answer #2) _______  (If No, Answer #3) _______

You are engaged in business within the City of Los Angeles when, through physical presence, you carry on any trade, 
calling, occupation, vocation, profession or other means of livelihood, as an independent contractor, and when the gross 
receipts are derived from or attributable to activities engaged in within the City of Los Angeles for seven (7) or more 
days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate?  
   _______  _______

   Account Number ______________________

   If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles 
gross receipts for the previous three calendar years or from the date you began conducting business within the City 
of Los Angeles.

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3. If your answer to Question No. 1 is “NO”, but you do have gross receipts derived from activities within 
   the City of Los Angeles, please indicate below the nature of your activity.

   ____________________________________________
   ____________________________________________

   Signature_________________________________________  Title__________________________

(Revised 10/05)
EXHIBIT D

CONTRACTOR

YES  NO

1. Are you engaged in business within the City of Los Angeles?       ____        ____
   (If Yes, Answer #2) (If No, Answer #3)

You are engaged in business within the City of Los Angeles when, as a contractor or subcontractor, you or your employees undertake any job or project upon land located within the City of Los Angeles including the erection, alteration, improvement, or repair of any type of structure; plumbing, plastering, sheet metal, electrical, cement or tile work; excavating; erection of scaffolding; construction of roads, railroads, pipe lines for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate?                  ____        ____
   Account Number ________________________________

   If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

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<th>YEAR</th>
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3. If your answer to Question No. 1 is “NO”, but you do have contracts with the City of Los Angeles, please provide the Los Angeles City job site addresses below.

_________________________________________________________________________
_________________________________________________________________________

Signature_________________________ Title______________________________

(Revised 10/05) C:ia/cr
EXHIBIT E

LEASING OR RENTING TANGIBLE PERSONAL PROPERTY

1. Are you engaged in business within the City of Los Angeles? 
   (If Yes, Answer #2)  (If No, Answer #3)

You are engaged in business within the City of Los Angeles when, through the physical presence of yourself, your employees, your agents, or your equipment, you carry on activities within the City which are designed to solicit, promote, stimulate or otherwise encourage the leasing or rental of tangible personal property for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? __________

   Account Number __________________________

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

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3. If your answer to Question No. 1 is “NO”:
   YES  NO
   a. Is the property installed at a location within the City of Los Angeles? __________
   b. Is there a provision in the lease or rental agreement that use of property is to take place within the City of Los Angeles? __________

Signature_________________________________________  Title________________________

(Revised 10/05) C:ia/cr
LEASING OR RENTING COMMERCIAL PROPERTY

1. Are you engaged in business within the City of Los Angeles? YES NO

You are engaged in business within the City of Los Angeles when you rent or let a building, or structure, or any space therein of any kind on land located in the City of Los Angeles to a tenant for purposes other than dwelling for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? YES NO

Account Number ____________________________

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

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3. Please provide the location(s) of the leased property within the City of Los Angeles.

___________________________________________________________________________________________

___________________________________________________________________________________________

___________________________________________________________________________________________

Signature__________________________ Title__________________________

(Revised 10/05) C:ia/cr
LEASING OR RENTING HOTEL ROOMS, APARTMENTS OR RESIDENTIAL UNITS

1. Are you engaged in business within the City of Los Angeles? _____  ____

   You are engaged in business within the City of Los Angeles when you conduct or operate in the City of Los Angeles a hotel, rooming house, apartment house, house court or bungalow court, any public camp, trailer camp, park or lot where the public may rent camping, trailer or tent space, and renting or letting rooms, apartments or other accommodations for dwelling in any such place for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____  ____

   Account Number ____________________________

   If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

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3. If the answer to Questions No. 1 is “Yes” and you do not have a valid City of Los Angeles Tax Registration Certificate, please answer the following:

   a. Do you rent four (4) or more units within the City of Los Angeles? _____  ____

   c. Do your total gross receipts from the activity exceed $20,000 per calendar year? _____  ____

Signature_________________________________________  Title__________________________
TRUCKING OR HAULING

1. Are you engaged in business within the City of Los Angeles?  ____  ____

   You are engaged in business within the City of Los Angeles when you, your employees or your agents operate a motor vehicle within the City for hire or compensation seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate?  ____  ____

   Account Number ________________

3. Do you operate as a for hire motor carrier of property required to pay a fee to the State Under the Household Goods Carriers Uniform Business License Tax Act or the Motor Carriers of Property Uniform Fee Act?  ____  ____

   If your answer to questions 2 and 3 is “NO”, please contact the Office of Finance, Call Center at (213) 473-5901 for instructions on completing the following:

   Please provide the following information for all vehicles:

<table>
<thead>
<tr>
<th>YEAR</th>
<th>UNladen WEIGHT</th>
<th>VEHICLE DAYS</th>
<th>NO. OF DAYS OPERATED</th>
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Signature_____________________________________________ Title__________________________________________

(Revised 10/05) C:ia/cr
The following entities are exempted from paying Business Taxes by the Constitution of the United States, the Constitution of the State of California or the Los Angeles Municipal Code:

1. Banks
2. Insurers – Insurance related activities which “In Lieu” taxes are paid to the State of California
3. Foreign governments – Agencies exempt from Domestic Taxation by Treaty, International Law or Custom
4. United States Government and Agencies
5. State of California
6. University of California
7. California State Universities and Colleges
8. Community Redevelopment Agency of the City of Los Angeles
9. Housing Authority of the City of Los Angeles
10. County of Los Angeles
11. Los Angeles Convention and Exhibition Center
12. Los Angeles Memorial Coliseum Commission
13. Districts and Political Subdivisions under the Laws of the State of California (such as):
   a. Los Angeles Unified School District
   b. Los Angeles Community College District
   c. Los Angeles County Flood Control District
   d. Metropolitan Water District
   e. Metropolitan Transit Authority
   f. Mosquito Abatement Districts
   g. Wilmington Cemetery District
   h. Sanitation Districts

I declare, under penalty of perjury under the laws of the State of California, that to the best of my knowledge I/we are one of the entities described above and are exempted from paying the City of Los Angeles Business Tax.

______________________________
Name of Agency

______________________________
Nature of Business/Type of Agency

______________________________
Address

______________________________
Printed Name of Authorized Representative or Agent

______________________________
Signature

______________________________
Phone Number

______________________________
Title

PLEASE RETURN THIS FORM TO THE DEPARTMENT TO WHICH YOU ARE PROVIDING SERVICES AND A COPY TO THE OFFICE OF FINANCE, 200 N. SPRING ST, RM. 101, LOS ANGELES, CALIFORNIA 90012, MAIL STOP 170 – ATTN: TAX EXEMPTION UNIT.
TRANSPORTING PERSONS FOR HIRE
Supporting documentation identified by the Office of Finance may be required.

YES NO

1. Are you or do you plan to engage in business within the City of Los Angeles? ____ ____

You are engaged in business within the City of Los Angeles when you, your employees or your agents operate a motor vehicle within the City for transportation of persons for hire or compensation seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? ____ ____

If yes, please provide your Tax Registration Certificate account number: ____________________

3. Do you operate a charter party limousine(s) and have a business address outside the City of Los Angeles where all your vehicles are limousine(s) or luxury sedan(s) only, with a seating capacity of no more than 9 including the driver? ____ ____

4. Do you have a franchise granted by the City Department of Transportation? ____ ____

5. Do you operate your vehicle exclusively in Interstate Commerce? ____ ____

6. Do you operate a vehicle(s) that meets all of the following: (1) Operated exclusively between fixed termini or over regular routes in passenger stage operations. (2) Operated as indicated in (1) under certificate issued by the Public Utilities Commission, AND (3) Operation has been issued a certificate of public convenience and necessity by the Interstate Commerce Commission. ____ ____

If your answer to questions 2, 3, 4, 5 or 6 is “NO”, please contact the Office of Finance, Tax Exemption Unit at (213) 978-3050 for instructions on completing the following information for all vehicles:

<table>
<thead>
<tr>
<th>YEAR</th>
<th>SEATING CAPACITY (including driver)</th>
<th>VEHICLE DAYS</th>
<th>NO. OF DAYS OPERATED</th>
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Additionally, please provide the following information for all vehicles that are operated within the City.

<table>
<thead>
<tr>
<th>Vehicle Make (e.g. Lincoln, Ford, Chevrolet, etc.)</th>
<th>Model (e.g. Towncar, Excursion, Express, etc.)</th>
<th>Body Style (e.g. Sedan, SUV, Van, etc.)</th>
<th>Seating Capacity (including Driver)</th>
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Print Name ___________________________________________ Date: __________________________

Signature ___________________________________________ Title __________________________
CONDUCTING, OPERATING, OR PROMOTING ANY ENTERTAINMENT, SHOW OR EXHIBITION

YES    NO

1. Are you engaged in business within the City of Los Angeles?

You are engaged in business within the City of Los Angeles when, through physical presence, you conduct, operate or promote any entertainment, show or exhibition, where an admission fee is charged, collected or received, or where no admission fee is charged, collected or received but donations of any kind or character are solicited or accepted seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate?

Account Number _______________________

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

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3. If your answer to Question No. 1 is “NO” and you do not have a valid City of Los Angeles Tax Registration Certificate, but you have conducted, operated, or promoted any entertainment, show or exhibition within the City of Los Angeles, please provide the name, location and dates of the shows/exhibitions below.

<table>
<thead>
<tr>
<th>NAME OF SHOW/EXHIBITION</th>
<th>LOCATION</th>
<th>DATE</th>
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Signature_________________________       Title_________________________

(Revised 10/05) C:ia/cr