

OFFICE OF FINANCE  
TAX AND PERMIT DIVISION  
P.O. BOX 53478  
LOS ANGELES, CA 90053-0478

**CITY OF LOS ANGELES**  
CALIFORNIA

DIANA MANGIOGLU  
DIRECTOR of  
FINANCE CITY  
TREASURER



KAREN BASS  
MAYOR

**RE: CITY OF LOS ANGELES BUSINESS TAX  
AB63 / SB1146 TAX DISCOVERY PROGRAM**

Reference #

The City of Los Angeles values the many contributions of entrepreneurs and business owners. We are also committed to assisting businesses with information that will enable successful operations within our City. This notification letter is being provided because we received information that you may be engaged in business activities and required to apply for a Business Tax Registration Certificate. A list of "Frequently Asked Questions" is attached for your convenience.

A review of your 2014 tax filing with the Franchise Tax Board indicates you or a **spouse** or **joint income tax filer**, if applicable, reported business expenses or received income from a business related activity. 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).

Business activity also includes payment as an independent contractor (IRS Form 1099-MISC) or reported on a schedule C of your tax return. Failure to respond to this notification can result in further enforcement action, which may include an estimated assessment or the filing of a Criminal or Civil Complaint by the City Attorney's office.

**To assist us in updating our records, please do one of the following within 20 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 work 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 work activity 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/Tax and Permit 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 ([finance.lacity.org](http://finance.lacity.org)). 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 (844) 663-4411	Open Mon. through Fri.	8 AM to 5 PM
-----------	--	--------	----------------------	------------------------	--------------

**BRANCH OFFICES AND HOURS**

Van Nuys Civic Center	Braude Constituent Svcs. Center 6262 Van Nuys Blvd	Rm 110	PHONE (844) 663-4411	Open Mon. through Fri.	8 AM to 5 PM
West Los Angeles Branch Office	1828 Sawtelle Blvd.	Rm 102	PHONE (844) 663-4411	Open Mon. through Fri.	8 AM to 5 PM

**ATTENTION – PLEASE READ**

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

If you are unclear if this applies to you, please ask for clarification from a public counter staff person.

For the latest information about these and other issues, visit our website at [finance.lacity.org](http://finance.lacity.org), call our taxpayer assistance line at (844) 663-4411, or visit any of our branch offices listed above.