

2015 BUSINESS TAX RENEWAL IMPORTANT INFORMATION

A Message from Antoinette Christovale, Director of Finance/City Treasurer

On behalf of the City of Los Angeles I would like to express our sincere appreciation to all of you who file your business tax renewal on time. Your business tax funds a wide range of essential City services such as public safety, libraries, and recreation and parks. The following are significant highlights, changes or tax reforms for the 2015 Business Tax Renewal.

- **Business Tax Renewal Form** – This mailer is your official Business Tax Renewal Form. If you need any supplemental forms or instructions they can be printed from our website. In addition, forms or instruction booklets are also available at any of our Branch Offices listed on the front page of this mailer.
- **Expanded E-Filing Services** – Our E-Filing services are now available in English and Spanish to assist more businesses conveniently and easily file their annual Business Tax renewals online. Over seventy percent of businesses that filed Business Tax renewals in 2014 used our E-Filing services. We encourage you to E-File as early as possible to avoid the last minute rush of businesses renewing online.
- **RENEW ONLINE – SAVE TIME, EFFORT AND POSTAGE!**
Our **E-Filing System** speeds and simplifies the filing of your renewal. To access E-Filing, you can use either your account number, your Social Security Number, or your Federal Employer Identification Number. Visit finance.lacity.org, enter a few details and the system automatically calculates your Business Tax liability. If you qualify for an exemption or otherwise owe nothing, submit the form online and you are done! If a tax liability is due you can pay online via e-check, credit card (a service fee will apply), or by ACH (required if your tax liability is \$50,000 or more).
- **New Business Exemption Changes** – LAMC Sec. 21.30 now provides an enhanced three year Business Tax exemption for a new business that started in the City of Los Angeles or a business that relocated from outside the City on or after January 1, 2010 through December 31, 2015. To qualify, a taxpayer could not have been engaged in business at a fixed location in the City in the immediately preceding tax year. A new business must timely register for a Business Registration Tax Certificate to qualify for this exemption.
- **Other Business Tax Exemptions** – Small businesses with total (both inside and outside of Los Angeles) gross receipts that do not exceed \$100,000 and creative artists with total gross receipts that do not exceed \$300,000 may also be exempt from tax liabilities. To qualify for these exemptions, you must file your renewal timely by March 2, even if no tax is due. Please check our website for further details regarding eligibility requirements for the Small Business and Creative Artist exemptions.
- **Small Business Tax Assistance Program** – Businesses that qualify for the Small Business Exemption are also eligible to receive assistance in completing their tax renewal forms by calling (818) 374-6875. This program is available from January 2 through February 12, 2015.
- **Paperless Statement Program** – In 2013 the Office of Finance started a Paperless Statement Program. This program provides an opportunity to help the environment, reduce costs, and provide easy on-line access to your account notifications. To take advantage of this new program, please visit our website at finance.lacity.org and click on Enroll in the Paperless Statement Program.
- **Future Customer Service Enhancements** – A key priority of the Office of Finance is the delivery of excellent customer service and the continual effort to better serve the department's stakeholders. Please check our website periodically to learn of new or enhanced services offered to assist businesses.
- **Customer Service Survey** – Your feedback is important to us. Please visit our website and rate our services by taking our new Customer Service Survey.
- **State of California Senate Bill 1186** – Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:
 - The Division of the State Architect at www.dgs.ca.gov/dsa/Home.aspx
 - The Department of Rehabilitation at www.rehab.cahwnet.gov
 - The California Commission of Disability Access at www.cdda.ca.gov

For more information or if you have questions, please visit our website at finance.lacity.org, call (213) 473-5901 or visit any of our branch offices listed on the front page of this mailer.