

L.A.M.C. SECTION 21.194/294
TRANSPORTING PERSONS FOR HIRE

GENERAL INFORMATION

Business tax shall be due for transporting persons for hire:

1. wholly within the City,
2. from a place or places outside the City to a place or places within the City,
3. from a place or places within the City to a place or places outside the City,
4. from a place or places within the City to a place or places within the City even though such transportation involves going outside the City in the course of such trip.

The tax may be computed on an “**ACTUAL VEHICLE DAYS**” basis, or may be computed on a “**TEST WEEK**” basis as described on the supplemental form enclosed. Once the tax has been paid on either basis, the choice cannot be changed with respect to that tax period.

No tax is due for transporting persons under the provisions of a franchise fee or charge paid to the City of Los Angeles. **An operator of a single taxicab is not subject to tax under this section.** No tax is due for a taxicab which transports a person from points outside the City to points within the City when the operator does not also transport persons from a point within the City. If you are the operator of a single taxicab, please state this fact on the “Business Tax Renewal Form” on page 7, sign and return the form to this office so that your account may be cancelled.

No tax shall be required for a vehicle operated for a day or portion of any day when such vehicle is operated exclusively between points within the City and points outside the State.

IF THE BUSINESS IS NO LONGER BEING OPERATED, please complete the “Business Tax Renewal Form” on page 7, indicate the date the business ceased operation, then sign and return the Renewal Form to this office so that your account may be cancelled.

INTEREST AND PENALTY

1. **INTEREST:** Interest at the rate of **0.7%** per month applies as of **March 1st** and the first day of each month thereafter until paid. Interest applies only to the amount of principal tax due and not to any penalty incurred for delinquency. (Use .007 multiplied by the number of months delinquent and the result multiplied by the amount of principal tax due.)
2. **PENALTY:** A penalty of **5%** of the amount of tax due applies if not paid on or before the last day of February. **10%** applies after March 31st, **15%** after April 30th and **20%** after May 31st. An **additional penalty of 20%** will apply to taxes not paid on or before the last day of June (a total of **40%** penalty applies **after June 30th**). Penalty applies only to the amount of principal tax due, and not to any interest charge incurred for delinquency.

ACCOUNT #:
TELEPHONE #: ()

LEGAL NAME:

CITY OF LOS ANGELES
OFFICE OF FINANCE
213-978-1521

DO NOT USE "2008 TAX WORKSHEET" IN THE ANNUAL RENEWAL BOOKLET FOR THIS CLASS CODE. TRANSFER COMPUTATIONS FROM THIS SUPPLEMENTAL FORM TO THE "BUSINESS TAX RENEWAL FORM" INCLUDED IN THE ANNUAL BUSINESS TAX RENEWAL BOOKLET.

2008 SUPPLEMENTAL FORM
MUST BE SUBMITTED WITH YOUR BUSINESS TAX RENEWAL FORM

L.A.M.C. SECTION 21.194/294 TRANSPORTING PERSONS FOR HIRE
***PLEASE USE THIS FORM FOR "TEST WEEK" COMPUTATIONS ONLY.
FOR "ACTUAL VEHICLE DAYS" COMPUTATIONS, PLEASE USE THE OTHER FORM***

INSTRUCTIONS FOR COMPLETING THE WORKSHEET

COLUMN A: This is the seating capacity for each of your vehicles.

COLUMN B: This is the daily rate for each vehicle.

COLUMNS C, E, G & I: Vehicle days are the number of days each vehicle operated in the City. Multiple trips by the same vehicle on the same day are counted as one vehicle day. **EXAMPLE:** 5 vehicles for 4 days + 2 vehicles for 7 days + 10 vehicles for 5 days = 84 vehicle days.

NOTE: Number of vehicle days for each test week cannot be more than number of vehicles used multiplied by 7.

COLUMNS D, F, H & J: Multiply the rate in Column B by the number of vehicle days (Columns C, E, G & I) and enter the result.

LINE A: Enter the total for Columns D, F, H & J.

SEE INSTRUCTIONS BELOW FOR COMPUTING THE TAX

COLUMN A TEST WEEKS	COLUMN B (See NOTE) DAILY RATE	COLUMN C January 21-27, 2007 VEHICLE DAYS	COLUMN D TAX DUE	COLUMN E April 8-14, 2007 VEHICLE DAYS	COLUMN F TAX DUE	COLUMN G July 8-14, 2007 VEHICLE DAYS	COLUMN H TAX DUE	COLUMN I October 14-20, 2007 VEHICLE DAYS	COLUMN J TAX DUE
10 OR LESS	\$ 1.06	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____
11-30	\$ 1.60	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____
31 OR MORE	\$ 2.19	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____
SCHOOL BUSES ONLY									
10 OR LESS	\$.30	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____
11-30	\$.44	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____
31 OR MORE	\$.60	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____

LINE A → TOTAL: \$ _____ \$ _____ \$ _____ \$ _____

TO COMPUTE "TAX DUE", MULTIPLY THE DAILY RATE FOR EACH VEHICLE BY THE NUMBER OF VEHICLE DAYS

- Line 1. Total tax for the four test weeks (Add totals of columns D, F, H, and J)..... \$ _____
- Line 2. Average weekly tax (Total tax for the four test weeks, Line 1 above divided by 4)..... \$ _____
- Line 3. Number of weeks during 2007 in which operations were conducted..... \$ _____
- Line 4. **TAX DUE** is the average weekly tax, Line 2 above, multiplied by the number of weeks of operation, Line 3 above. Enter result here..... \$ _____
- Line 5. Minimum tax paid in 2007..... \$ 54.99
- Line 6. Additional tax due for 2007 (Line 4 minus Line 5, but not less than zero)..... \$ _____
- Line 7. Minimum tax for 2008..... \$ 54.99
- Line 8. **TOTAL (LINE 6 PLUS LINE 7).** Enter here and in "TAX DUE" (Column K) of the Renewal Form on page 7..... \$ _____

BE SURE TO COMPLETE THE ENCLOSED 2008 "BUSINESS TAX RENEWAL FORM" AND RETURN IT WITH THIS FORM.

For your information, the four test weeks for 2008 will be: January 13-19, April 13-19, July 13-19 and October 19-25.

* NOTE: If you did not conduct operations during one or more of the test weeks above, please substitute the next succeeding full week in which you did conduct such operations and correct the test week dates. **DO NOT SUBMIT A ZERO STATEMENT IN ANY TEST WEEK.**

RATED BY _____	OVER: \$ _____
TOTAL PAID: _____	SHORT: \$ _____

**THIS FORM MUST BE RETURNED
WITH YOUR BUSINESS TAX RENEWAL FORM**

ACCOUNT #:
TELEPHONE #: ()

LEGAL NAME:

CITY OF LOS ANGELES
OFFICE OF FINANCE
213-978-1521

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2008 SUPPLEMENTAL FORM

MUST BE SUBMITTED WITH YOUR BUSINESS TAX RENEWAL FORM

L.A.M.C. SECTION 21.194/294 – TRANSPORTING PERSONS FOR HIRE

*****PLEASE USE THIS FORM FOR "ACTUAL VEHICLE DAYS" COMPUTATIONS ONLY.
FOR "TEST WEEK" COMPUTATIONS, PLEASE USE THE OTHER FORM***.**

INSTRUCTIONS FOR COMPLETING THE WORKSHEET

COLUMN A: This is the seating capacity for each of your vehicles.

COLUMN B: This is the daily rate for each vehicle.

COLUMN K: Vehicle days are the number of days each vehicle operated in the City. Multiple trips by the same vehicle on the same day are counted as one vehicle day. **EXAMPLE:** 5 vehicles for 4 days + 2 vehicles for 7 days + 10 vehicles for 5 days = 84 vehicle days.

NOTE: Number of vehicle days cannot be more than number of vehicles used multiplied by 365.

COLUMN L: Multiply the rate in Column B by the number of vehicle days in Column K and enter the result.

LINE A: Enter the total for Column L.

SEE INSTRUCTIONS BELOW FOR COMPUTING THE TAX

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN K</u>	<u>COLUMN L</u>
		2007 ACTUAL	
<u>SEATING CAPACITY</u>	<u>DAILY RATE</u>	<u>VEHICLE DAYS</u>	<u>TAX DUE</u>
10 OR LESS	\$ 1.06	_____	\$ _____
11-30	\$ 1.60	_____	\$ _____
31 OR MORE	\$ 2.19	_____	\$ _____
<u>SCHOOL BUSES ONLY</u>		<u>SCHOOL BUSES ONLY</u>	
<u>SEATING CAPACITY</u>	<u>DAILY RATE</u>	<u>VEHICLE DAYS</u>	<u>TAX DUE</u>
10 OR LESS	\$.30	_____	\$ _____
11-30	\$.44	_____	\$ _____
31 OR MORE	\$.60	_____	\$ _____

LINE A → TOTAL: \$ _____

TO COMPUTE "TAX DUE", MULTIPLY THE DAILY RATE FOR EACH VEHICLE BY THE NUMBER OF VEHICLE DAYS

Line 1. TAX DUE: (amount from Line A above).....	\$ _____
Line 2. Minimum tax paid in 2007.....	\$ 54.99
Line 3. Additional tax due for 2007 (Line 1 minus Line 2), but not less than zero.....	\$ _____
Line 4. Minimum tax for 2008.....	\$ 54.99
Line 5. TOTAL (LINE 3 PLUS LINE 4). Enter here and in "TAX DUE" (Column K) of the Renewal Form on page 7.....	\$ _____

BE SURE TO COMPLETE THE ENCLOSED 2008 "BUSINESS TAX RENEWAL FORM" AND RETURN IT WITH THIS FORM.

RATED BY: _____	OVER: \$ _____
TOTAL PAID: \$ _____	SHORT: \$ _____

**THIS FORM MUST BE RETURNED
WITH YOUR BUSINESS TAX RENEWAL FORM**