

**L.A.M.C. SECTION 21.195/295**  
**L.A.M.C. SECTION 21.196/296**

**TRUCKING, HAULING**  
**MISCELLANEOUS TRUCKING**

**GENERAL INFORMATION**

The tax may be computed on the “**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 shall be required under 21.195 and 21.196 for the operation of a vehicle for any day or portion thereof when such vehicle is operated exclusively between points within the City and points outside the State.

No tax shall be paid under Sections 21.195 by any business which is subject to tax under the **Highway Carriers’ Uniform Business License Tax Act**.

**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**

**INTEREST:** Interest at the rate of **0.7%** per month applies as of **March 1<sup>st</sup>** 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 0.007 multiplied by the number of months delinquent and the result multiplied by the amount of principal tax due.)

**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 31<sup>st</sup>, **15%** after April 30<sup>th</sup> and **20%** after May 31<sup>st</sup>. 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 30<sup>th</sup>**). 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 BOOK.

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

L.A.M.C. SECTION 21.195/295 - TRUCKING, HAULING  
L.A.M.C. SECTION 21.196/296 - MISCELLANEOUS

Enter your California P.U.C. Number here (Taxpayers under Sec. 21.195 Only)
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**\*\*\*PLEASE USE THIS FORM FOR "TEST WEEK" COMPUTATIONS ONLY.  
FOR "ACTUAL VEHICLE DAYS" COMPUTATIONS, PLEASE USE THE OTHER FORM\*\*\***

**INSTRUCTIONS FOR COMPLETING THE WORKSHEET**

**NOTE: IF YOU HAVE A P.U.C. NUMBER, NO TAX IS DUE. PLEASE ENTER YOUR P.U.C. NUMBER IN THE SPACE ABOVE AND RETURN FORM WITH YOUR BUSINESS TAX RENEWAL FORM.**

COLUMN A: This is the weight category 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**

<u>COLUMN A</u> TEST WEEKS	<u>COLUMN B</u> (See NOTE)	<u>COLUMN C</u> January 21-27, 2007	<u>COLUMN D</u>	<u>COLUMN E</u> April 8-14, 2007	<u>COLUMN F</u>	<u>COLUMN G</u> July 8-14, 2007	<u>COLUMN H</u>	<u>COLUMN I</u> October 14-20, 2007	<u>COLUMN J</u>
		VEHICLE DAYS	TAX DUE	VEHICLE DAYS	TAX DUE	VEHICLE DAYS	TAX DUE	VEHICLE DAYS	TAX DUE
UNLADEN WEIGHT	DAILY RATE	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____
4000 lbs or less	\$.28	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____
4001 - 8000 LBS	\$.71	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____
OVER 8000 LBS	\$.78	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____
TRACTORS	\$.78	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____

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 divided by 4).....	\$ _____
Line 3. Number of weeks during 2007 in which operations were conducted.....	\$ _____
Line 4. <b>TAX DUE</b> 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.....	\$ 88.69
Line 6. Additional tax due for 2007 (Line 4 minus Line 5, but not less than zero).....	\$ _____
Line 7. Minimum tax for 2008.....	\$ 88.69
Line 8. <b>TOTAL (LINE 6 PLUS LINE 7).</b> 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 21.195/295 - TRUCKING, HAULING  
L.A.M.C. SECTION 21.196/296 - MISCELLANEOUS

Enter your California P.U.C. Number here (Taxpayers under Sec. 21.195 Only)
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\*\*\*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 weight category 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> 2007 ACTUAL	<u>COLUMN L</u> TAX DUE
UNLADEN WEIGHT	DAILY RATE	VEHICLE DAYS	
4000 lbs or less	\$.28	_____	\$ _____
4001 - 8000 LBS	\$.71	_____	\$ _____
OVER 8000 LBS	\$.78	_____	\$ _____
TRACTORS	\$.78	_____	\$ _____

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 5. Minimum tax paid in 2007.....	\$ 88.69
Line 6. Additional tax due for 2007 (Line 1 minus Line 2, but not less than zero).....	\$ _____
Line 7. Minimum tax for 2008.....	\$ 88.69
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.**

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

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