

**INSTRUCTION SHEET  
BUSINESS TAX WHISTLEBLOWER PROGRAM**

Section 21.32 of the Los Angeles Municipal Code (L.A.M.C.) permits the Office of Finance to pay a reward to a person who provides information that leads to the recovery of business taxes for any business that is underreporting or not reporting its City business taxes. In order to ensure that all business taxpayers pay their fair share of taxes, it is the policy of the City of Los Angeles to encourage informants to submit information concerning unpaid and underpaid business taxes. In furtherance of this policy, no person shall disclose the identity of an informant to any unauthorized person, except to the extent required by law. If other than the informant's true name is used in furnishing the information, the claimant must include with his or her claim satisfactory proof of his or her identity as the informant.

If you have information you believe would be valuable to the Office of Finance, please complete this form. You may submit the form in person at any Office of Finance Public Office listed at the bottom of the page or by mail to the Director of Finance at:

**City of Los Angeles, Office of Finance  
c/o Whistleblower Program  
P.O. BOX 53200  
Los Angeles, CA 90053-0200**

In addition to the information required on the form, the following information would be valuable in investigating your claim. This information includes, but is not limited to, the following:

1. Tax years involved.
2. Documentation to support allegation (e.g., books, records, other financial data, etc.) and location of the documents.
3. Other valuable information that you feel is important, (e.g., number of employees, equipment owned/used, etc.)

**Who May File A Claim For Reward**

Under the above section, you may file a claim for reward **unless** the following conditions apply:

1. You were employed by the Office of Finance at the time you received or provided the information; or
2. You are a present or former City of Los Angeles employee who received the information in the course of your official duties.

**How To File A Claim For Reward**

File a claim for reward using form 96.009 (a) and completing the Claim For Reward section. We will acknowledge receipt of this form and provide you with a control number by mail if you sign the Claim For Reward and provide an address. The control number will be used for identification purposes and for keeping your name anonymous. Please refer to the control number when inquiring about the status of your claim.

**Amount And Payment Of Reward**

The Director of Finance will make a determination and approve all reward payments. The amount of the reward will be based on the value of the information provided, and:

1. The amount of a reward shall not exceed ten percent (10%) of the additional taxes, interest and penalties, which are recovered as a result of the information.
2. The Director of Finance may not offer a reward if the recovery results in a reward of less than \$50.00.

**Office of Finance Public Offices:**

City Hall Office  
200 N. Spring Street, Rm 101  
Phone (213) 473-5901  
Mon. thru. Fri. – 8:00 AM – 5:00 PM

San Pedro Municipal Building  
638 S. Beacon St. Rm. 211  
Phone (310) 732-4537  
Mon.-Wed.-Fri.-7:30 AM-12 Noon,  
1 PM - 4:30 PM

West Los Angeles  
1828 Sawtelle Blvd., Rm 102  
Phone: (310) 575-8888  
Mon. thru Fri. – 8AM - 5 PM

Watts Civic Center  
10221 Compton Ave., Rm 202  
Phone (213) 473-5109  
Tues. & Thur. 1 PM - 4:30 PM

Hollywood Branch Office  
6501 Fountain Ave.  
Phone: (213) 485-3935  
Mon. thru Fri. – 8 AM – 5 PM

Van Nuys Civic Center  
6262 Van Nuys Blvd. Suite 110  
Phone (818) 374-6850  
Mon. thru Fri. - 8 AM - 5 PM

Westchester Municipal Building  
7166 W. Manchester Ave., Rm. 9  
Phone: (213) 473-6750  
Tues. & Thur. 8 AM - 12 Noon,  
1 PM - 4:30 PM

Figueroa Plaza Bldg. One Stop Center  
201 N. Figueroa St., 3<sup>rd</sup> Fl., #22  
Phone: (213)977-6274  
Mon/Tue/Thu/Fri. 7:30 AM – 4:30 PM  
Wed. 9:00 AM – 4:30 PM

CITY OF LOS ANGELES  
OFFICE OF FINANCE

200 N. Spring St. Room 101  
Los Angeles, CA 90012  
(213) 473-5901

For Official Use Only

**BUSINESS TAX WHISTLEBLOWER PROGRAM**  
**INFORMANT DECLARATION**

Claim No. \_\_\_\_\_

PROVIDE AS MUCH INFORMATION AS AVAILABLE:

1) Name of the person that may not be paying or underreporting City business tax and the person's SSN or FEIN and Tax Registration Certificate, if known.

2) Business Name \_\_\_\_\_ Type of Business \_\_\_\_\_

3) Business address of person (including zip code) \_\_\_\_\_ Phone Number (including area code) \_\_\_\_\_

4) Please provide a brief explanation and attach documentation to substantiate the allegation: Suspected of (please check one)  Underreporting  Non-reporting

**CLAIM FOR REWARD (OPTIONAL)**

Pursuant to Section 21.32 of the Los Angeles Municipal Code (L.A.M.C.), you may be entitled to a reward.  
**IMPORTANT:** If you plan to claim a reward for monies recovered, it is recommended that you complete and sign this section now. However, if you do not wish to claim a reward at this time you may still do so no later than one year after the City's recovery of unpaid or underpaid business tax pursuant to the submitted information. **If you believe you may submit a claim for reward at a later date, you must at this time provide the name of the claimant or an alias in the area below.** Proof of your identity and a SSN or FEIN will be required if a reward is payable. This information is used to record a claimant's reward as taxable income and therefore you will be issued a 1099 form if a reward is paid. Failure to provide the required information may result in the disqualification for a reward.

*I hereby apply for a reward in accordance with Sec. 21.32 of the L.A.M.C. in connection with violations of Sec. 21.03 of the L.A.M.C. and the collection of any taxes, interest and penalties due. I was not an employee of the Office of Finance neither at the time I came into possession of the information, nor at the time I divulged it. I am neither a present nor former employee of the City of Los Angeles who received the information in the course of my official duties.*

Name of claimant \_\_\_\_\_ \*Check if alias

\* If you are using an alias, proof of your identity may be required at the time that the reward is processed.

Address of claimant (required in connection with a signature below), including zip code, and telephone number (optional) \_\_\_\_\_

*I declare under penalty of perjury under the laws of the State of California that I have reviewed this application and my accompanying statements, if any, and to the best of my knowledge and belief, they are true, correct, and complete. I understand the amount of any reward will be determined by the Director of Finance based on the value of the information provided.*

Signature of Claimant \_\_\_\_\_

Date \_\_\_\_\_



**FOR OFFICIAL USE ONLY**  
**FINAL DISPOSITION AND AUTHORIZATION OF REWARD**

| AUTHORIZED REPRESENTATIVE | SUM RECOVERED<br>\$ | AMOUNT OF REWARD<br>\$ | TRC NUMBER     |
|---------------------------|---------------------|------------------------|----------------|
| NAME OF INFORMANT / PAYEE |                     | SSN OR FEIN            | CONTROL NUMBER |

*In consideration of the original information that was furnished by the claimant named above, which concerns a violation of the L.A.M.C. and which led to the collection of taxes, interest, and penalties in the sum shown above, I approve payment of a reward in the amount stated.*

SIGNATURE OF DIRECTOR OF FINANCE OR AUTHORIZED REPRESENTATIVE \_\_\_\_\_ DATE \_\_\_\_\_

PLEASE RETURN TO:

CITY OF LOS ANGELES, OFFICE OF FINANCE  
c/o WHISTLEBLOWER PROGRAM  
P.O. BOX 53200  
LOS ANGELES, CA 90053-0200

Form 96.009 (a) (08/05)