

ANTOINETTE CHRISTOVALE
DIRECTOR OF FINANCE

CITY OF LOS ANGELES
CALIFORNIA



ANTONIO R. VILLARAIGOSA
MAYOR

OFFICE OF FINANCE
CITY HALL
200 NO. SPRING ST., ROOM 101
LOS ANGELES, CA 90012-5701
(USE MAIN ST. ENTRANCE)

(213) 473-5901
FAX (213) 978-1548
WWW.CITYOFLA.ORG/FINANCE

IMPORTANT NOTICE

Dear City of Los Angeles Vendor:

Re: Tax Registration Certificate (TRC) and/or Vendor Registration Number (VRN)

On October 14, 1987, the City of Los Angeles Controller's Office implemented a program designed to ensure that all businesses (hereafter referred to as vendors), which contract to provide goods or services to the City, have fully complied with all business tax requirements. As such, each vendor must provide the Controller's Office with a registration account number issued by the Los Angeles Office of Finance, prior to being paid for any goods or services provided.

The Office of Finance is responsible for the collection of various taxes, fees, and charges as required under the Los Angeles Municipal Code. Section 21.03 L.A.M.C. (Imposition of Tax) requires persons engaged in any business or occupation within the City of Los Angeles to register and pay the required tax due. Businesses, including vendors, owing a business tax are issued a Tax Registration Certificate (TRC). However, in some cases businesses are not required to pay a business tax, depending on the nature and location of that business. In those cases, the vendor is issued a Vendor Registration Number (VRN). In order to be paid under contract with the City, a Tax Registration Certificate Number (TRC) or Vendor Registration Number (VRN) must be provided to the Controller's Office.

In order to obtain the required registration number, please complete and return the enclosed application (Exhibit A), along with the appropriate attachments, based on your business activity. Applications are reviewed by Office of Finance personnel and the appropriate registration number will be issued. An annual business tax is due upon issuance of a Tax Registration Certificate Number (TRC). All Vendor Registration Numbers (VRN) will be reviewed on an annual basis.

Additionally, non-profit organizations may apply for an exempt Tax Registration Certificate. Applications for exemption of the City of Los Angeles business tax are reviewed by the Office of Finance and/or the Los Angeles Police Department, Commission Investigation Division, Charitable Services Unit to determine if an exemption should be granted. The determination is generally completed in approximately thirty (30) days from the date all required documentation is submitted.

If you require non-profit tax exemption information, please contact the Tax Exemption Unit at (213) 978-3050, or if you have questions regarding Vendor Registration, please contact the Special Desk Unit at (213) 473-5901.

Enclosures

(Revised 11/05)

Office of Finance

(Main Office)

City Hall

200 North Spring Street

Room 101

Los Angeles, CA 90012

(213) 978-1521

Hours: 8:00 a.m. – 5:00 p.m.

Monday – Friday

BRANCH OFFICES

TELEPHONE NUMBERS

HOURS

Van Nuys Civic Center
6262 Van Nuys Blvd #110

(818) 374-6850

Monday – Friday
8:00 a.m. – 5:00 p.m.

West Los Angeles
1828 Sawtelle Bl., Room 102

(310) 575-8888

Monday – Friday
8:00 a.m. – 5:00 p.m.

Hollywood
6501 Fountain Ave.

(213) 485-3935

Monday – Friday
8:00 a.m. – 5:00 p.m.

San Pedro
638 S. Beacon St. Room 211

(310) 732-4537

Mon. Wed. Fri.
7:30-Noon/1-4:30 p.m.

Westchester Municipal Building
7166 W. Manchester Ave., Room 9

(213) 473-6750

Tues. & Thurs.
8-Noon/1-4:30 p.m.

Watts Civic Center Building
10221 Compton Ave., Room 202

(213) 473-5109

Tues. & Thurs.
1:00-4:30 p.m.

Figueroa Plaza Bldg. One Stop Ctr.
201 N. Figueroa St., 3rd Floor
(Counter 17)

(213) 482-7032

Mon. Tue. Thu. Fri.
7:30 – 4:30 p.m.
Wed. 9:00 a.m.-4:30 p.m.

**APPLICATION FOR TAX REGISTRATION CERTIFICATE OR
VENDOR REGISTRATION NUMBER**

In order to obtain the required Tax Registration Certificate or a Vendor Registration Number, please complete the following information:

LEGAL NAME OF OWNER: _____
(Individual, Partnership, or Corporation)

BUSINESS NAME: _____
(DBA or Fictitious Name of Business)

BUSINESS ADDRESS: _____
(Do Not Use a P.O. Box) Residential
 Non-residential

MAILING ADDRESS: _____
(If Different from Business Address)

C/O: _____

DESCRIPTION OF BUSINESS: _____

BUSINESS START DATE WITHIN THE CITY OF LOS ANGELES: _____
MONTH DAY YEAR

Please circle the exhibit(s) you are submitting with EXHIBIT A:

B C D E F G H I J K L M

SOCIAL SECURITY NUMBER (SSN), if there
ARE NO business related employees:

FEDERAL EMPLOYER IDENTIFICATION
NUMBER (FEIN), if there ARE related employees:

OR

SSN

FEIN

NOTE: SSN/FEIN is confidential, not part of public record.

Signature: _____

Title: _____

Telephone: () _____

Date: _____

Return this application and the applicable exhibits to the Office of Finance, Special Desk Unit, 200 N. Spring St, Room. 101, Los Angeles, California 90012.

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FOR OFFICE USE ONLY

INFORMATION AND VENDOR QUESTIONNAIRE PACKAGE
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SELLING GOODS, WARES, OR MERCHANDISE AT WHOLESALE OR RETAIL

YES NO

1. Are you engaged in business within the City of Los Angeles?

(If Yes, (If No,
Answer #2) Answer #3)

You are engaged in business within the City of Los Angeles when, through the physical presence of yourself, your employees, your agents, or your equipment, you carry on activities within the City of Los Angeles which are designed to solicit, promote, stimulate, or otherwise encourage the sale of goods, wares, or merchandise seven (7) or more days per calendar year. This includes the delivery of your merchandise within the City of Los Angeles in vehicles owned and operated by you or your employees.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$ _____
20____	\$ _____
20____	\$ _____

3. If your answer to Question No. 1 is "NO", but you do have customers within the City of Los Angeles, please indicate below the method or methods by which activities in Question No. 1 are accomplished:

YES NO

a. Advertising

b. Telephone orders

c. Bid by mail

d. Independent Commission Brokers/Sales Representative

If method (d) is used, please provide:

Name _____

Address _____

City _____ State _____

Telephone _____

e. Deliveries are made by means other than vehicles operated by you.

Signature _____

Title _____

PROFESSIONAL OR OCCUPATIONAL/MISCELLANEOUS SERVICES

YES **NO**

1. Are you engaged in business within the City of Los Angeles?

(If Yes, (If No,
Answer #2) Answer #3)

You are engaged in business within the City of Los Angeles when, through physical presence, you carry on any trade, calling, occupation, vocation, profession or other means of livelihood, as an independent contractor, and when the gross receipts are derived from or attributable to activities engaged in within the City of Los Angeles for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$ _____
20____	\$ _____
20____	\$ _____

3. If your answer to Question No. 1 "NO", but you do have gross receipts derived from activities within the City of Los Angeles, please indicate below the nature of your activity.

Signature _____

Title _____

CONTRACTOR

YES **NO**

1. Are you engaged in business within the City of Los Angeles?

(If Yes, (If No,
Answer #2) Answer #3)

You are engaged in business within the City of Los Angeles when, as a contractor or subcontractor, you or your employees undertake any job or project upon land located within the City of Los Angeles including the erection, alteration, improvement, or repair of any type of structure; plumbing, plastering, sheet metal, electrical, cement or tile work; excavating; erection of scaffolding; construction of roads, railroads, pipe lines for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$ _____
20____	\$ _____
20____	\$ _____

3. If your answer to Question No. 1 is "NO", but you do have contracts with the City of Los Angeles, please provide the Los Angeles City job site addresses below.

Signature _____

Title _____

LEASING OR RENTING TANGIBLE PERSONAL PROPERTY

YES NO

1. Are you engaged in business within the City of Los Angeles?

(If Yes, (If No,
Answer #2) Answer #3)

You are engaged in business within the City of Los Angeles when, through the physical presence of yourself, your employees, your agents, or your equipment, you carry on activities within the City which are designed to solicit, promote, stimulate or otherwise encourage the leasing or rental of tangible personal property for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$ _____
20____	\$ _____
20____	\$ _____

3. If your answer to Question No. 1 is "NO":

YES NO

a. Is the property installed at a location within the City of Los Angeles? _____

b. Is there a provision in the lease or rental agreement that use of property is to take place within the City of Los Angeles? _____

Signature _____

Title _____

LEASING OR RENTING COMMERCIAL PROPERTY

YES NO

1. Are you engaged in business within the City of Los Angeles? _____

You are engaged in business within the City of Los Angeles when you rent or let a building, or structure, or any space therein of any kind on land located in the City of Los Angeles to a tenant for purposes other than dwelling for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$ _____
20____	\$ _____
20____	\$ _____

3. Please provide the location(s) of the leased property within the City of Los Angeles.

Signature _____

Title _____

LEASING OR RENTING HOTEL ROOMS, APARTMENTS OR RESIDENTIAL UNITS

YES NO

1. Are you engaged in business within the City of Los Angeles? _____

You are engaged in business within the City of Los Angeles when you conduct or operate in the City of Los Angeles a hotel, rooming house, apartment house, house court or bungalow court, any public camp, trailer camp, park or lot where the public may rent camping, trailer or tent space, and renting or letting rooms, apartments or other accommodations for dwelling in any such place for seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$ _____
20____	\$ _____
20____	\$ _____

3. If the answer to Questions No. 1 is "Yes" and you do not have a valid City of Los Angeles Tax Registration Certificate, please answer the following:

a. Do you rent four (4) or more units within the City of Los Angeles? _____

c. Does your total gross receipts from the activity exceed \$20,000 per calendar year? _____

Signature _____

Title _____

TRUCKING OR HAULING

Supporting documentation identified by the Office of Finance may be required.

YES NO

1. Are you engaged in business within the City of Los Angeles? _____ _____

You are engaged in business within the City of Los Angeles when you, your employees or your agents operate a motor vehicle within the City for hire or compensation seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____ _____

Account Number _____

3. Do you operate as a for hire motor carrier of property required to pay a fee to the State Under the Household Goods Carriers Uniform Business License Tax Act or the Motor Carriers of Property Uniform Fee Act? _____ _____

If your answer to questions 2 and 3 is "NO", please contact the Office of Finance, Call Center at (213) 978-1521 for instructions on completing the following:

Please provide the following information for all vehicles:

<u>YEAR</u>	<u>UNLADEN WEIGHT</u>	<u>VEHICLE DAYS</u>	<u>NO. OF DAYS OPERATED</u>
20_____	_____	_____	_____
20_____	_____	_____	_____
20_____	_____	_____	_____

Signature_____

Title_____

TRANSPORTING PERSONS FOR HIRE

Supporting documentation identified by the Office of Finance may be required.

YES NO

1. Are you or do you plan to engage in business within the City of Los Angeles? _____

You are engaged in business within the City of Los Angeles when you, your employees or your agents operate a motor vehicle within the City for transportation of persons for hire or compensation seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

If yes, please provide your Tax Registration Certificate account number: _____

3. Do you operate a charter party limousine(s) and have a business address outside the City of Los Angeles where all your vehicles are limousine(s) or luxury sedan(s) only, with a seating capacity of no more than 9 including the driver? _____

4. Do you have a franchise granted by the City Department of Transportation? _____

5. Do you operate your vehicle exclusively in Interstate Commerce? _____

6. Do you operate a vehicle(s) that meets all of the following: (1) Operated exclusively between fixed termini or over regular routes in passenger stage operations. (2) Operated as indicated in (1) under certificate issued by the Public Utilities Commission, AND (3) Operation has been issued a certificate of public convenience and necessity by the Interstate Commerce Commission. _____

If your answer to questions 2, 3, 4, 5 or 6 is "NO", please contact the Office of Finance, Tax Exemption Unit at (213) 978-3057 for instructions on completing the following information for all vehicles:

<u>YEAR</u>	<u>SEATING CAPACITY</u> <u>(including driver)</u>	<u>VEHICLE DAYS</u>	<u>NO. OF DAYS</u> <u>OPERATED</u>
20_____	_____	_____	_____
20_____	_____	_____	_____
20_____	_____	_____	_____

Additionally, please provide the following information for all vehicles that are operated within the City.

<u>Vehicle Make</u> <u>(e.g. Lincoln, Ford,</u> <u>Chevrolet, etc.)</u>	<u>Model</u> <u>(e.g. Towncar,</u> <u>Excursion, Express,</u> <u>etc.)</u>	<u>Body Style</u> <u>(e.g. Sedan, SUV, Van,</u> <u>etc.)</u>	<u>Seating Capacity</u> <u>(including Driver)</u>

Print Name _____

Date: _____

Signature _____

Title _____

CERTIFICATION OF EXEMPTION
CONSTITUTIONAL/GOVERNMENTAL EXEMPTION

The following entities are exempted from paying Business Taxes by the Constitution of the United States, the Constitution of the State of California or the Los Angeles Municipal Code:

1. Banks
2. Insurers – Insurance related activities which “In Lieu” taxes are paid to the State of California
3. Foreign governments – Agencies exempt from Domestic Taxation by Treaty, International Law or Custom
4. United States Government and Agencies
5. State of California
6. University of California
7. California State Universities and Colleges
8. Community Redevelopment Agency of the City of Los Angeles
9. Housing Authority of the City of Los Angeles
10. County of Los Angeles
11. Los Angeles Convention and Exhibition Center
12. Los Angeles Memorial Coliseum Commission
13. Districts and Political Subdivisions under the Laws of the State of California (such as):
 - a. Los Angeles Unified School District
 - b. Los Angeles Community College District
 - c. Los Angeles County Flood Control District
 - d. Metropolitan Water District
 - e. Metropolitan Transit Authority
 - f. Mosquito Abatement Districts
 - g. Wilmington Cemetery District
 - h. Sanitation Districts

I declare, under penalty of perjury under the laws of the State of California, that to the best of my knowledge I/we are one of the entities described above and is/are exempted from paying the City of Los Angeles Business Tax.

Name of Agency

Nature of Business/Type of Agency

Address

Printed Name of Authorized Representative or Agent

Phone Number

Signature

Title

PLEASE RETURN THIS FORM TO THE DEPARTMENT TO WHICH YOU ARE PROVIDING SERVICES AND A COPY TO THE OFFICE OF FINANCE, 200 N. SPRING ST, RM. 101, LOS ANGELES, CALIFORNIA 90012, MAIL STOP 170 – ATTN: TAX EXEMPTION UNIT.

CERTIFICATION OF EXEMPTION
FOR
ONE TIME PURCHASE OR SERVICE RENDERED OVER \$200*

The _____ hereby certifies that a one time
(Name of Department/Bureau)

purchase of _____
(Type of Product/or Service)

costing _____ was made from the
(Cost of Purchase)
following business:

(Name of Company)

(Address)

(Company Representative)

(Title)

(Phone Number)

I/we further certify that to the best of our knowledge, the business is **NOT LOCATED IN THE CITY OF LOS ANGELES**, does not solicit or conduct business in the City for seven (7) or more days during a calendar year, and does not deliver the goods or merchandise in its own vehicles within the City for seven (7) or more days during a calendar year. Based on the information provided, this business would not appear to owe a Business Tax.

(Department/Bureau Representative)

(Title)

(Phone Number)

(Date)

c: Office of Finance
200 N. Spring St., Rm. 101
Los Angeles, CA 90012
Mail Stop 170
Attn: Tax Exemption Unit

CONDUCTING, OPERATING, OR PROMOTING ANY ENTERTAINMENT, SHOW OR EXHIBITION

YES NO

1. Are you engaged in business within the City of Los Angeles?

(If Yes, Answer #2) (If No, Answer #3)

You are engaged in business within the City of Los Angeles when, through physical presence, you conduct, operate or promote any entertainment, show or exhibition, where an admission fee is charged, collected or received, or where no admission fee is charged, collected or received but donations of any kind or character are solicited or accepted seven (7) or more days per calendar year.

2. If yes, do you have a valid City of Los Angeles Tax Registration Certificate? _____

Account Number _____

If you do not have a valid City of Los Angeles Tax Registration Certificate, please report your City of Los Angeles gross receipts for the previous three calendar years or from the date you began conducting business within the City of Los Angeles.

<u>YEAR</u>	<u>GROSS RECEIPTS</u>
20____	\$ _____
20____	\$ _____
20____	\$ _____

3. If your answer to Question No. 1 is "NO" and you do not have a valid City of Los Angeles Tax Registration Certificate, but you have conducted, operated, or promoted any entertainment, show or exhibition within the City of Los Angeles, please provide the name, location and dates of the shows/exhibitions below.

<u>NAME OF SHOW/EXHIBITION</u>	<u>LOCATION</u>	<u>DATE</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

(If additional space is needed, please use a separate sheet)

Signature _____

Title _____

VENDORS DEEMED CITY OF LOS ANGELES EMPLOYEES

EMPLOYEE STATEMENT:

I _____ certify that I
(Name of employee)
am currently working for

(Name of City Department/Bureau)

and that I am under contract with this department in the capacity of an employee as defined in Section 21.00 (Definitions), Subsection (k), Los Angeles Municipal Code and therefore not subject to payment of business taxes.

(Signature of employee)

(Date)

EMPLOYER STATEMENT:

I certify that to the best of my understanding and belief, the above-named individual is deemed to be an employee of this City Department, based on Section 21.00 (Definitions), Subsection (k), Los Angeles Municipal Code, which I have reviewed, and therefore not subject to payment of business taxes.

(Department/Bureau Representative)

(Signature and Title)

(Phone Number)

(Date)

c: Office of Finance
200 N. Spring St., Rm. 101
Los Angeles, CA 90012
Mail Stop 170
Attn: Tax Exemption Unit