

City of Los Angeles Offers Delinquent Businesses a Tax Amnesty

Effective September 1, 2013 and ending December 2, 2013, the City of Los Angeles is providing qualified taxpayers with outstanding taxes the ability to resolve their delinquent accounts and save on all penalties. The Tax Amnesty program, administered by the City's Office of Finance, is applicable to the following City of Los Angeles Taxes: Business, Utility Users Taxes (Telephone, Electricity, Gas), Commercial Tenant's Occupancy, Transient Occupancy, and Parking Occupancy Taxes.

To qualify for the Tax Amnesty all of the following requirements must be met between September 1, 2013 and December 2, 2013:

- All principal, interest, and fees must be paid
- A taxpayer must sign and return the Tax Amnesty Billing notice
- If unregistered, a business must complete, sign, and return a Tax Amnesty application

Participating taxpayers that are currently registered with the Office of Finance and have received a bill for outstanding taxes may file for amnesty and pay their bill online by accessing finance.lacity.org/amnesty and utilizing the **Amnesty Online Bill Pay**.

It is important to note that any penalties paid prior to September 1, 2013 cannot be considered for inclusion in the Tax Amnesty program and will not be eligible for a refund.

Following the amnesty period, the Office of Finance will vigorously pursue a range of enforcement actions, as applicable, such as:

- Additional 10% Negligence Penalty
- Expanded audit program
- Expanded on-site investigations
- Data matching with governmental agencies to identify unregistered businesses
- Whistleblower program
- Referral to outside collection and credit reporting agencies
- Possible legal action
- Publication of tax debt
- Revocation of police permit to operate parking lots
- Recording of a tax lien on business real and personal property

Interested businesses may obtain additional information, including Frequently Asked Questions (FAQs), Tax Amnesty Application, and Informational Flyers in Spanish, Chinese, and Korean at finance.lacity.org/amnesty or by calling the Office of Finance Customer Service Call Center at (213) 473-5901 weekdays between the hours of 8:00 AM and 5:00 PM. Taxpayers may also visit an Office of Finance public counter office for assistance. Please see the above website for locations.

The City of Los Angeles encourages all businesses with outstanding taxes to take advantage of this limited opportunity to save up to forty percent in penalties, clear delinquent taxes and avoid further enforcement action.