



CITY OF LOS ANGELES

Corr\_A1\_1
Corr\_A2\_4
Corr\_A3\_4

Please Renew Online at
finance.lacity.org



CITY OF LOS ANGELES

Corr\_A1\_1\_1
Corr\_A2\_15
Corr\_A3\_15

CareOf
LegalName
MailingAddress1
MailingAddress2

BusinessAddress1
BusinessAddress2

PLEASE FOLD SO THAT LOWER CITY OF LOS ANGELES ADDRESS SHOWS THROUGH RETURN ENVELOPE WINDOW

TRANSIENT OCCUPANCY TAX REPORTING FORM (HOME BASED)

ARTICLE 1.7 L.A.M.C.

Table with 6 columns: ACCOUNT NUMBER, FUND/CLASS CODE, PERIOD, OUT OF BUSINESS DATE, DATE DUE, DELINQUENT AFTER

THE TAX RATE IS 14 % OF TAXABLE RENTS

Please complete the following information to determine the total taxable rental income:

- 1. Total receipts from all occupancies
2. Allowable deductions:
a. Receipts collected by a City-interfaced property rental platform
3. Total taxable rental income
4. PRINCIPAL TAX DUE
5. INTEREST
6. PENALTY

PAY THIS AMOUNT \$

PLEASE MAKE A COPY OF YOUR COMPLETED FORM FOR YOUR RECORDS. RETURN ORIGINAL WITH YOUR PAYMENT.

Payment by: Check Money Order ACH
\*\*No Split Payments\*\*
For your security, credit card payments are not accepted via mail.
RETURN CHECK FEE - Please note that if a payment is rejected by the bank, a \$35 fee will be assessed along with any applicable interest and penalty.
Payments of \$50,000 or more require ACH
MAKE CHECK OR MONEY ORDER PAYABLE TO: Office of Finance, City of Los Angeles

ATTENTION - PLEASE READ

Non-financial information such as name, business address (including home-based businesses), mailing address, etc., contained in your City of Los Angeles tax and permit records, is subject to public disclosure under provisions of the California Public Records Act, Government Code Section 6250 et seq.

I DECLARE, UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT TO THE BEST OF MY KNOWLEDGE THE FOREGOING IS TRUE AND CORRECT.

SIGNATURE DATE
TITLE DAYTIME PHONE

IF THERE HAS BEEN A NAME, ADDRESS, OR OWNERSHIP CHANGE, PLEASE COMPLETE THE SECOND PAGE AND THE FORM ABOVE, COMPUTE THE TAX FOR THE LAST PERIOD OPERATED, AND RETURN THE FORM TO THIS OFFICE WITH YOUR PAYMENT.



**TAX OR FEE IS NOW DUE**

		<b>MAIN OFFICE</b>			
City Hall (Use Main St. Entrance)	200 N. Spring Street	Rm. 101	PHONE (844) 663-4411	Open Mon. through Friday	8AM to 5PM
<b>BRANCH OFFICES AND HOURS</b>					
Van Nuys Civic Center Braude Constituent Services Ctr.	6262 Van Nuys Blvd.	Rm. 110	PHONE (844) 663-4411	Open Mon. through Friday	8AM to 5PM
West Los Angeles	1828 Sawtelle Blvd.	Rm. 102	PHONE (844) 663-4411	Open Mon. through Friday	8AM to 5PM

**IMPORTANT INFORMATION**

**ARTICLE 1.7 L.A.M.C.**

This tax is imposed for the privilege of occupancy in any "Hotel". Each transient is subject to and shall pay a tax based on the rent charged by the operator. If the rent is paid in installments, or if any amount paid is less than the full amount of rent accrued to the time of payment, a proportionate share of the tax shall be paid with each payment or installment. Each operator shall collect the tax imposed by this Article to the same extent and at the same time as the rent is collected from each transient. The amount of tax shall be separately stated from the amount of the rent charged and each transient shall be given a receipt for payment from the operator.

**"TRANSIENT"** means (1) any person, other than an individual, who exercises occupancy or is entitled to occupancy by reason of concession, permit, right to access, license or other agreement; or (2) any individual who personally exercises occupancy or is entitled to occupancy by reason of concession, permit, right to access, license or other agreement for a period of thirty (30) consecutive or less days, counting portions or calendar days as full days.

**"RENT"** means the consideration charged, whether or not received, for the occupancy or use of space in a "Hotel" valued in money, whether received in money, goods, labor, or otherwise, including all receipts, cash, credits, property and services of any kind or nature, without any deduction therefor whatsoever.

All records as may be necessary to determine the amount of tax, including exemption certificates, shall be kept by the operator for a period of three (3) years.

No operator of a "Hotel" shall advertise or hold out or state to the public or any occupant, directly or indirectly, that the tax or any part thereof will be absorbed by the operator.

No tax shall be imposed upon any Federal, State or Foreign officer or employee while on official business and when payment for such occupancy is made by duly authorized voucher or other instrument of payment issued by the governing body.

**REPORTING PERIODS:** Payment of this tax is due on or before the last day of the month following the last day of each previous month. Each calendar month will be identified as 1M – January, 2M – February, 3M – March, 4M – April, 5M – May, 6M – June, 7M – July, 8M – August, 9M – September, 10M – October, 11M - November, 12M - December.

**INTEREST--** If any tax due for a month is not paid in one of the offices listed above by 5 P.M. (or postmarked by the U.S. Post Office by 11:59 P.M., if mailed) by the due date, interest at the rate of **0.3%** per month shall apply to the principal tax due until paid. Interest applies only to the principal tax due and not to any penalty incurred for delinquency.

**PENALTY--** If any tax due for a month is not paid in one of the offices listed above by 5 P.M. (or postmarked by the U.S. Post Office by 11:59 P.M., if mailed) by the due date, a penalty of **5%** of the principal tax due shall apply. A penalty of **10%** applies to the 2<sup>nd</sup> month of delinquency, **15%** applies to the 3<sup>rd</sup> month of delinquency, and **20%** applies to the 4<sup>th</sup> month. **An additional penalty of 20%** of the principal tax due shall apply if payment is not made on or before the last day of the fourth month following the imposition of the first penalty. Penalty applies only to the principal tax due and not to any interest incurred for delinquency.



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Please pay online at [finance.lacity.org](http://finance.lacity.org)

**ONLINE PAYMENT**

Payment is simple and easy with no complex registration required. Please visit our website at [finance.lacity.org](http://finance.lacity.org) and click on 'On-line Services' to choose the appropriate option.

**CHECK APPROPRIATE STATEMENT**

(a) LEGAL NAME CHANGE \_\_\_\_\_ DATE \_\_\_\_\_  
IF THIS IS AN OWNERSHIP CHANGE, NEW OWNER'S PHONE NUMBER ( \_\_\_\_\_ ) \_\_\_\_\_

(b) BUSINESS ADDRESS \_\_\_\_\_ DATE \_\_\_\_\_  
CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
IS THIS A RESIDENTIAL ADDRESS (Y/N)? \_\_\_\_\_ IS THIS ADDRESS LOCATED OUTSIDE THE UNITED STATES (Y/N)? \_\_\_\_\_

(c) DBA (DOING BUSINESS AS) \_\_\_\_\_ DATE \_\_\_\_\_

(d) MAILING ADDRESS \_\_\_\_\_ DATE \_\_\_\_\_  
CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
C/O \_\_\_\_\_  
IS THIS A RESIDENTIAL ADDRESS (Y/N)? \_\_\_\_\_ IS THIS ADDRESS LOCATED OUTSIDE THE UNITED STATES (Y/N)? \_\_\_\_\_

(e) ALL RENTAL PROPERTIES SOLD \_\_\_\_\_ DATE \_\_\_\_\_

(f) ENTIRE BUSINESS (ES) SOLD OR DISCONTINUED \_\_\_\_\_ DATE \_\_\_\_\_

(g) INDIVIDUAL BUSINESS ACTIVITY SOLD OR DISCONTINUED \_\_\_\_\_ DATE \_\_\_\_\_ CLASS CODE (S) \_\_\_\_\_

(h) PORTION OF BUSINESS ACTIVITY SOLD OR TRANSFERRED \_\_\_\_\_ DATE \_\_\_\_\_ CLASS CODE (S) \_\_\_\_\_

(i) IF YOU RELOCATED ALL OR PART OF YOUR BUSINESS OUT OF THE CITY OF LOS ANGELES, STATE REASON(S) HERE: \_\_\_\_\_