

# HOW TO COMPLETE LA CITY BUSINESS TAX RENEWAL

Your annual business tax renewal is due every year by FEBRUARY 28th.  
If you've not previously registered, [CLICK HERE TO REGISTER](#).

If you are recently incorporated, you will likely need to do this for you as an individual (with SSN) AND as a corporation (with your EIN)

When you're ready, [CLICK HERE TO RENEW](#).

**STEP 1:** When entering your address, you only include the house/apartment number. Not street name.



## Annual Business Taxes E-Filing Logon

If you are a currently registered City of Los Angeles Business Taxpayer, you may file and submit payment for your annual return on-line utilizing our interactive E-Filing system.

Tax Period: 2018

Select Logon Number Type: Social Security Number (SSN)

Social Security Number: [Redacted]

Street Number: **Numbers Only**

ZIP Code (5-digits): 99999

[Start](#)

**STEP 2:** Review & click "continue."

## Annual Business Taxes Account Confirmation

The E-Filing process will now guide you through the steps required for determining your tax liabilities and submitting the return for the following account:

Account Number: [Redacted]

Legal Name: [Redacted]

Address: [Redacted]

Activities: Professions / Occupations (L049)

If there are any changes to your business information, please [click here](#).

[Continue](#) [Exit](#)

### STEP 3: Review & click "continue."

#### E-Filing Steps

To E-file your tax return, follow these sequence of steps:

1. Report business activity measures.

Provide the appropriate basis for tax (such as gross receipts) for each registered business activity. *(Note to creative artists: Subtract your creative artist activity portion from your gross receipts. If your total gross receipts are derived from creative artist activities, enter 0. An exception applies if your creative artist activities reach \$300,000 or more and/or delinquent in filing. Enter the full amount earned from your creative artist activities instead.*

2. Report total gross receipts.

Provide the total gross receipts and creative artist gross receipts (both taxable and non-taxable) for your entire business operations from within and outside the City of Los Angeles.

3. Report business activities.

Provide the business or professional activities codes as reported on your federal tax return (if applicable).

4. Calculate tax liability.

The E-Filing system will automatically calculate your tax liabilities based on your business activities, associated tax rates, minimum taxes, and back taxes (if applicable) for you to review and accept after you click the "Generate My Tax Renewal" button.

5. Submit payment.

E-Filing provides two payment options, on-line or by mail. Payment by credit card or debit card completes the e-filing process once the credit card payment is approved. To pay by mail, print the renewal form and send it along with a check for the total tax liability. Your tax renewal will not be completed until the Office of Finance receives your tax renewal form and tax liability check.

6. A confirmation number will be issued acknowledging the submittal of your return please take note.

Continue

### STEP 4: Review & click "continue."

#### Annual Business Taxes

##### SB1186 Information

State of California Fee:

*On September 19, 2012, Governor Jerry Brown signed into law, SB 1186. The purpose is to increase disability access and compliance with construction-related accessibility requirements and to develop educational resources to assist businesses to comply with federal and state disability laws. This bill which goes into effect in 2013 will impose a \$1.00 state fee on any applicant for a local business license or a renewal and is to be collected by cities. Impacted City departments are reviewing SB 1186 requirements and further implementation information, including collection of the fee, will be available on Finance's website in the near future.*

*On October 11, 2017, AB 1379 was signed into law by Governor Jerry Brown. This bill goes into effect on January 1, 2018, increasing the state fee to \$4.00 through December 31, 2023. This bill reverts the fee back to \$1.00 on January 1, 2024.*

*Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:*

1. The Division of the State Architect at: [www.dgs.ca.gov/dsa/Home.aspx](http://www.dgs.ca.gov/dsa/Home.aspx)

2. The Department of Rehabilitation at: "[www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov)"

3. The California Commission of Disability Access at: "[www.ccda.ca.gov](http://www.ccda.ca.gov)"

Continue

**STEP 5:** When filing your PERSONAL LA BUSINESS TAX, enter your gross receipts for ALL 1099 income in previous year. This includes money made as a performing artist AND other income. When filing for your CORPORATION, include ALL INCOME (1099 & W2)

### IMPORTANT AND CONFUSING!

If you made:

- Less than \$100,000 last year: you can't mess this up, just enter your total income here.
- Between \$100,000-\$300,000: enter "0" on this first page & the first box on next page. We will enter your income in the third box.
- Over \$300,000: I don't think it matters, but go ahead and put "0" here and we'll add income in third box on next page.

## Annual Business Taxes

### Report Tax Measures

Please enter your Gross Receipts for Professions / Occupations (L049) for calendar year 2017  1 of 1  
Enter amount in whole dollars with no commas or cents (example: 5000)

[Continue](#)

[Click here for a detailed definition of Gross Receipts for this Fund/Class](#)

**STEP 6:** Now this is confusing, because isn't the first question on this page the same as the last one. From all I can figure, the answer is "yes." So put the same amount in this first box.

On question 2, check the appropriate "box" for "Creative Artist Activities."

If you are a sole proprietor: enter your total in ONLY 1099 INCOME from previous year. If it is less than \$300,000, you will not owe.

If you are a corporation: enter your TOTAL INCOME from the year. All of it. If it's your first couple of years, and you made over \$300,000, you will still likely not owe because of the "new business exemption" - enjoy that while it lasts!

Side note: when you are incorporated, you will likely not receive W2s at the end of the year. Be sure you're tracking your income as you are responsible for reporting it accurately.

## Annual Business Taxes

### Total Gross Receipts

Please enter your total taxable and non-taxable gross receipts from ALL LOCATIONS within and outside the City of Los Angeles as a whole dollar amount with no commas or cents (if this amount is \$100,000 or less **AND the renewal is filed timely** then no tax is due).

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Is the total of all your annual gross receipts from within and outside the City of Los Angeles attributable to "Creative Artist Activities" \$300,000 or less?  Yes  No

Please enter gross receipts from "Creative Artist Activities" conducted in the City of Los Angeles as a whole dollar amount with no commas or cents

[Continue](#)

STEP 7: Confirm that the amounts entered are correct.

### Annual Business Taxes Confirm Reported Items

Please review the following items that you have specified. You may correct any of the items on this screen prior to generating your business tax renewal by overwriting any incorrect amounts.

Small Business Exemption:

Total taxable and non-taxable gross receipts from within and outside the City of Los Angeles in whole dollars (if this amount is \$100,000 or less **AND the renewal is filed timely** then no tax is due):

Creative Artist Exemption:  Yes  No

Total annual gross receipts from within and outside the City of Los Angeles in whole dollars (if this amount is \$300,000 or less then no tax may be due):

Business Activity	Basis for Tax
Professions / Occupations (L049)	<input type="text"/>

[Generate My Tax Renewal](#) [Return to Start](#)

**STEP 8:** Accept and complete. Keep a screenshot of the confirmation for your records and your business license will be mailed to you. Set a reminder on your smart device NOW so you don't forget to renew next year!

**Annual Business Taxes**  
E-Filing Annual Tax Reporting Form  
2018 Renewal

The following is your calculated annual business tax liability for 2018. Please complete the filer's declaration at the bottom of this screen and press the "Accept Return and Continue" button to ensure that your renewal is filed with the City of Los Angeles Office of Finance.

Account Number : [REDACTED]

Owner  
[REDACTED]

Small Business Exemption: Total taxable and non-taxable gross receipts from within and outside the City of Los Angeles (if this amount is \$100,000 or less <b>AND the renewal is filed timely</b> then no tax is due):	[REDACTED]
Creative Artist Exemption: Reported Creative Artist Gross Receipts from within and outside the City of Los Angeles	[REDACTED]
<b>Business Activity Description</b>	<b>Tax Due</b>
Professions / Occupations (L049) Basis for Tax 1,200	[REDACTED]
<b>Principal Tax (Total of Lines Above)</b>	[REDACTED]
CA STATE FEE (SB 1186)	\$0.00
Tax incentive (Small Business Exemption)	[REDACTED]
<b>Total Amount Due:</b> (Total tax due, including any interest and penalties for late payment. If total amount due is zero then no tax is due.)	<b>WOOHOO!</b> ▶ \$0.00
Six (6) digit Primary/Principal Business or Professional Activity Code Number as reported on your Federal tax return: Refer to the instructions with your Federal tax return to determine this code. (Copies of Form 1040 Schedule C instructions are available on-line at <a href="http://www.irs.ustreas.gov">www.irs.ustreas.gov</a> under Forms and Publications.)  Note: If your business was newly established in 2017 and you have not yet filed a Federal Tax Return, you may leave this line blank.	None
Six (6) digit Primary/Principal Business or Professional Activity Code for any secondary business activity that comprises at least \$1,000,000 and 40% of your gross receipts:	None

I declare, under penalty of perjury under the laws of the State of California, that to the best of my knowledge the forthcoming is true, correct and complete.

Filed By:

Last Name: [REDACTED]

First Name: [REDACTED]

Title: [REDACTED]

Daytime Phone Number: [REDACTED]

E-mail Address: [REDACTED]

**Accept Return and Continue**