



ANTONIO R. VILLARAIGOSA
MAYOR

April 3, 2008

Richard Hopp
Pos Office Box 3601
Van Nuys, CA 91407

RE: Business Tax Registration

Dear Mr. Hopp:

This letter is in response to your request for a written exemption from the need to apply for, obtain and maintain a business license or permit with the City of Los Angeles.

The Los Angeles Municipal Code (LAMC) binds the Office of Finance. Specifically, Article 1, Chapter 2 of the LAMC defines business as "any activity, enterprise, profession, trade or undertaking of any nature conducted or engaged in, or ordinarily conducted or engaged in, with the object of gain, benefit or advantage, whether direct or indirect, to the taxpayer or to another or others." Furthermore, the code states "No person shall engage in any business or occupation subject to tax under the provisions of this article without obtaining a registration certificate and paying the tax required thereunder."

Unfortunately, the Office of Finance is unable to provide you with the written exemption requested. Exemptions to the business tax requirements are enumerated within the code for specific business activities. Such exemptions are accompanied with both registration and reporting obligations.

Your letter, dated February 26, 2008, indicates that you are not engaged in business. As such, a business tax registration certificate would not be required for your "collecting" activities. However, if your "collecting" activities evolve to meet the statutory definition of "business" then the obligations of Article 1, Chapter 2 would be applicable to your activity. I can be contacted at (213) 978-1555 if you have any questions.

Sincerely,

Alicia Vega
INFORMATION ONLY

Alicia Vega, Tax Compliance Officer III
Custodian of Records