



April 15, 2025

City of Upland Business Owner,

NEW: COLLECTION OF DELINQUENT BUSINESS LICENSE TAX PAYMENTS

Delinquent unpaid business license taxes and fees now submitted to FTB-IICP

To recover delinquent business license tax and fee debt due to the City of Upland, we have partnered with the California Franchise Tax Board (FTB) with implementing the Interagency Intercept Collections Program. If you currently have or have ever had a City of Upland business license account, you may have unpaid taxes and fee balances due. Here are some commonly asked questions regarding how this new implementation may affect you.

FREQUENTLY ASKED QUESTIONS

Question: How can I check to see if I have any unpaid business license taxes or fees owed to the City of Upland?

Answer: You may contact the City of Upland Business License Division at (909) 931-4133. Additionally, if you are certain that you have or have previously applied for a City of Upland business license account, please contact HDL to check the status of your account and pay any outstanding taxes and fees. HDL can be reached at (909) 348-0460.

Question: What will happen if the City of Upland submits my delinquent tax and fee debt to the California Franchise Tax Board Interagency Intercept Collection Program?

Answer: Once your account and debt(s) are reported to the California Franchise Tax Board, the outstanding debt will be garnished from income earnings you would have normally received and through tax refunds, lottery winnings, and unclaimed property.

Question: Am I able to contest or modify the amount owed by contacting the California Franchise Tax Board?

Answer: No, The California Franchise Tax Board does not have the authority to cancel or modify any debt owed to the City of Upland. Additionally, they will not accept voluntary payment of any debt owed to the City of Upland. The City of Upland is the only party who



can remove or modify your debt from collection/garnishment activity scheduled with the California Franchise Tax Board.

Question: Am I able to contest or modify the debt amount owed by contacting HDL?

Answer: No, HDL does not have the authority to cancel or modify any debt owed to the City of Upland. Additionally, HDL will not accept payment of any debt owed to the City of Upland while the account is pending collection from FTB. The City of Upland is the only party who can remove or modify your debt from collection/garnishment activity scheduled with the California Franchise Tax Board.

Question: Will I receive any notification prior to the garnishment of the delinquent debt that I owe?

Answer: Yes, you will receive notification directly from the City of Upland if your debt is scheduled for submission to the California Franchise Tax Board. The notification will mark the start of the 30-day grace period to submit the delinquent tax payment to the City of Upland before your debt is submitted to the California Franchise Tax Board.

Question: How do I pay my delinquent business license taxes and fees before the debt is garnished by the California Franchise Tax Board?

Answer: You may pay your delinquent business license tax and fee balances over the phone with HDL staff at (909) 348-0460. If you still have access to your online business license account portal, you may pay the debt online (PIN required). Please contact HDL if you need to reset or gain access to your PIN number.

Question: What if I closed my business or the business was sold or had a new owner- Am I still responsible for the business license tax?

Answer: You are responsible for the business license taxes and fees for any months or years in which you were the business owner for the business license account(s) and/or the business license account was under your name.

Question: I received notification regarding a business license tax debt I do not believe I owe to the City of Upland. How can I resolve this?

Answer: If you have questions or concerns regarding the business license tax debt, you may contact the City of Upland Business License Inspector or HDL at (909) 348-0460.



Question: The California Franchise Tax Board collected the outstanding business license tax debt that I owed. What do I do now?

Answer: Once your outstanding business license tax debt has been collected by the California Franchise Tax Board, no further action is needed on your part. The City of Upland will notify the California Franchise Tax Board to remove your information and account from further collection activity. You will receive notification from the California Franchise Tax Board notifying you of the confirmation of the collection amount and date of the collection activity.

Question: Am I able to make a direct business license tax payment for the delinquent debt in person at Upland City Hall?

Answer: If your account or debt has not been submitted to the FTB, you must pay your business license tax debt online, by mail to HDL or by contacting HDL at (909) 348-0460. Currently, Upland City Hall does not accept or process business license tax payments. If you have received notification regarding pending FTB collection activity, and you would like to pay the debt beforehand, please contact the City of Upland Business License Division at (909) 931-4133.

Question: I completed and submitted a business license application. I have (or previously had) a new business license tax account with the City of Upland. There is a tax balance due, however, my business has never opened, is still under construction, or there is a delay in opening my business, or I need to cancel my business license due to unexpected/unforeseen circumstances. Will the delinquent business license tax debt be submitted to the California Franchise Tax Board?

Answer: To update the start date on your business license or cancel the business license application, please contact HDL immediately at (909) 348-0460. Delinquent tax accounts are submitted to the California Franchise Tax Board for established businesses in the City of Upland and after several notification/outreach attempts are made to the business owner to submit payment for any outstanding business license tax debt and fees.

Question: I received a notification of pending FTB collection activity on behalf of the listed business owner. The business owner is now incapacitated or deceased. Who do I contact regarding the delinquent tax status or debt owed to the City of Upland?

Answer: Please contact the City of Upland Business License Division at (909) 931-4133.