



BUSINESS REGISTRATION RENEWAL

SAN FRANCISCO TAX COLLECTOR
BUSINESS TAX SECTION
P.O. BOX 7425
SAN FRANCISCO, CA 94120-7425
TAXPAYER ASSISTANCE: (415) 554-4400 TTY: (415) 554-4455

BUSINESS REGISTRATION
RENEWAL FOR

7/1/06 - 6/30/07

**DELINQUENT AFTER:
FEBRUARY 28, 2006**

BUSINESS TAX ID NUMBER	CERTIFICATE NUMBER	TAX YEAR
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DO NOT WRITE IN PRE-PRINTED AREAS. USE BLACK INK AND STAY INSIDE BOXES. PLEASE HAND PRINT. DO NOT TYPE. DO NOT SEND PHOTOCOPY.

A. Does business have a burglar alarm? Yes No

B. Enter the total number of SAN FRANCISCO employees as of December 31, 2005.

C. Number that work 35 hours or more per week in SAN FRANCISCO?

D. Number of SAN FRANCISCO business partners? (if ZERO, leave blank)

E. Fill in your primary IRS Business activity code (NAICS code). See instruction booklet.

F. Contact Number - -

PLEASE READ INFORMATION ON REVERSE SIDE

G. Renewing Your Registration

1: Registration Fee Renewal - Pay amount on this line. \$ _____

2: **After 2/28/06**, add a registration negligence penalty equal to the fee on Line 1. \$.

3: **After 2/28/06**, add a \$25 administrative fee if your registration fee is \$25. Otherwise, add a \$35 administrative fee. \$.

4: Total Amount Due (add Lines 1, 2, 3 above). Make check payable to the **San Francisco Tax Collector** and return this signed statement with payment to the above address. \$.

H. Payroll Tax (Please check one box here and at the bottom on line J):

2005 taxable San Francisco payroll was between \$0 and \$66.66. **Please sign and return this statement only.**

2005 taxable San Francisco payroll was between \$66.67 and \$66,666.33. **Please sign and return this statement only.**

2005 taxable San Francisco payroll was \$66,666.34 or more. Complete the 2005 Payroll Tax Statement and return this registration renewal form.

I. Not Renewing Your Registration / Other Changes:

Business Closed: Closed/Sold/No longer doing business in San Francisco Date: _____ You must file a final tax statement.

Other Changes: (address changes, additional DBA / location, closing a location, new ownership information) complete and return the "Request for Information Change" form located in the instructional booklet.

Under the laws of the State of California, I declare under penalty of perjury that I have read the foregoing and that it is true, correct, and complete to the best of my knowledge and belief.

OVER

54500



X SIGN HERE _____ DATE _____ B111-07

PLEASE DO NOT TEAR APART HERE

BUSINESS TAX ID NUMBER	OWNERSHIP NAME	PAYMENT ENCLOSED

NOTE: Payment enclosed must equal the amount due on Line 4. (Please write your Business Tax ID or certificate number on your check.)

J. Payroll Tax

- 2005 taxable San Francisco payroll was between \$0 and \$66.66.
- 2005 taxable San Francisco payroll was between \$66.67 and \$66,666.33.
- 2005 taxable San Francisco payroll was \$66,666.34 or more.

**BUSINESS REGISTRATION
RENEWAL FOR
7/1/06 - 6/30/07
DELINQUENT IF PAID OR POSTMARKED
AFTER FEBRUARY 28, 2006**

REGISTRATION FEE SCHEDULE

Business Registration Fees are administered in compliance with City and County of San Francisco
Business and Tax Regulations Code, Article 12: Business Registration

INSTRUCTIONS FOR THE BUSINESS REGISTRATION RENEWAL FOR THE PERIOD OF 7/1/06 – 6/30/07

1. RENEWING YOUR REGISTRATION:

Complete Lines 1, 2, 3, and 4. Pay the amount on Line 4 and return this statement with payment to the Office of the Treasurer & Tax Collector. Businesses not required to file a 2005 payroll tax statement can renew their registration online at www.services.sfgov.org.

2. PAYROLL TAX:

Indicate your level of San Francisco Payroll.

3. BUSINESS CHANGES OR NOT RENEWING YOUR REGISTRATION:

Complete and return the "Request for Information Changes" located within the instructional booklet. If you are not renewing your registration, complete and return this form. Failure to return this form may result in the assessment of fees, penalties, and/or interest.

4. SIGNATURE REQUIRED:

Please sign and return this statement by the 2/28/06 deadline even if you do not plan to renew your registration for the period of 7/1/06 – 6/30/07.

**For businesses renewing their registration for the period of 7/1/06 – 6/30/07,
the REGISTRATION FEE is based on your 2004 PAYROLL TAX as follows:**

<u>If your 2004 taxable San Francisco Payroll was:</u>	<u>Then the calculated Payroll Tax (1.5%) was:</u>	<u>Therefore, your Registration Fee for 7/1/06 to 6/30/07 is:</u>
a) Less than \$66.67	Less than \$1.00	\$25.00
b) \$66.67 - \$666,666.33	\$1.00 - \$10,000.00	\$150.00
c) \$666,666.34 - \$3,333,333.33	\$10,000.01 - \$50,000.00	\$250.00
d) \$3,333,333.34 or higher	\$50,000.01 or higher	\$500.00

Notes: 1) For existing businesses, who failed to file your 2004 Payroll Tax Statement, your FY 06-07 Registration Fee is determined by the Tax Collector.

2) For new businesses that started in 2005, your fiscal year 06-07 Registration Fee is determined by your reported **estimate** of 2005 Gross Payroll Expense.

IMPORTANT INFORMATION:

- A. The Business and Tax Regulations Code requires every entity (Sole Proprietor, Partnership, Corporation, or other) engaged in business within the City and County of San Francisco to register and renew annually a Business Registration Certificate. Fiscal year 2006-07 registration (for July 1, 2006 to June 30, 2007) is now due and must be paid by 2/28/06. The Code further provides that before a Business Registration certificate is issued, the registrant must have paid all outstanding business taxes, unsecured property taxes, license fees, and other fees and permits due to the City and County of San Francisco.
- B. Per Section 6.17-3 of the Business and Tax Regulations Code, your business is subject to a negligence penalty equal to the annual registration fee if you fail to file and pay on time. Further, per Section 6.17-5 of the Code, your business is subject to a collection cost of either \$25 (if your registration fee is \$25) or \$35 (if your registration fee is \$150, \$250, or \$500) per delinquent deadline for all tax types. There is a \$10 fee for each request for a duplicate or lost Registration Certificate.
- C. Entities engaged in any business activity for 7 days or more in San Francisco, but have no fixed location in San Francisco, are required to register with the Tax Collector.
- D. The purchaser of a business in San Francisco must obtain a tax clearance showing that the seller's taxes on the business have been paid before completing the transfer of the business. The purchaser must withhold a sufficient amount from the purchase price to pay any delinquent municipal taxes. A purchaser who fails to comply with these requirements will be liable for the unpaid taxes under Section 6.21-1 of the San Francisco Business and Tax Regulations Code.
- E. **Your Registration Renewal Certificate will be mailed within 30 days of receipt of payment if there are no other City obligations owed. If you have any questions, please contact Taxpayer Assistance at (415) 554-4400 or TTY at (415) 554-4455 or e-mail us at treasurer.taxcollector@sfgov.org.**

**2005
LONG
FORM**

PAYROLL TAX STATEMENT

SAN FRANCISCO TAX COLLECTOR
BUSINESS TAX SECTION
P.O. BOX 7425
SAN FRANCISCO, CA 94120-7425
TAXPAYER ASSISTANCE: (415) 554-4400 TTY: (415) 554-4455



DELINQUENT AFTER FEBRUARY 28, 2006

BUSINESS TAX ID NUMBER	CERTIFICATE NUMBER	TAX YEAR
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DO NOT WRITE IN PRE-PRINTED AREAS. USE BLACK INK AND STAY INSIDE BOXES. PLEASE HAND PRINT. DO NOT TYPE. DO NOT SEND PHOTOCOPY.

Neighborhood Beautification Fund Designation Final Statement: Date closed/sold _____
If sold, name, address, and phone number of new owner:

Complete this form only if your 2005 taxable San Francisco payroll was \$66,666.34 or more, or you are claiming a refund, or this is a final statement. Otherwise, complete and return the Business Registration Renewal only.

CONTACT NUMBER - -

1.	From Schedule C, line 8, column A	Total PAYROLL EXPENSE	\$	<input type="text"/>
2.	From Schedule C, line 8, column B	Total EXEMPT PAYROLL	\$	<input type="text"/>
3.	From Schedule C, line 8, column C	Total Taxable S.F. Payroll (Subtract line 2 from line 1)	\$	<input type="text"/>
4.	Payroll Tax Calculated (Multiply line 3 by Payroll Tax rate of 1.5% or .015)		\$	<input type="text"/>
5.	If line 4 is less than \$1,000.00, complete and return the Registration Renewal only unless claiming a refund or filing a final statement.			
6.	If line 4 is over \$2,500.00 enter the amount from line 4, otherwise, enter zero, and complete lines 7 to 16.		\$	<input type="text"/>
7.	Enter calculated Enterprise Zone Tax Credit AMOUNT and ATTACH WORKSHEET. If none, put zero on line 7.		\$	<input type="text"/>
8.	Tax Liability after EZ Tax Credit (Subtract TOTAL of line 7 from line 6. If line 7 is greater than line 6, enter zero.)		\$	<input type="text"/>
9.	Enter 2005 PREPAYMENT PAID (Do not include Registration Fees). If none, enter zero.		\$	<input type="text"/>
10.	Amount due. (Subtract line 9 from line 8. If line 9 is larger than line 8, enter zero.)		\$	<input type="text"/>
11.	Amount to be refunded to you. (If line 9 is larger than line 8, enter difference.) See instruction booklet.		\$	<input type="text"/>
12.	If filed or postmarked after February 28, 2006, enter LATE FILING PENALTY. See instruction booklet.		\$	<input type="text"/>
13.	If paid after February 28, 2006, enter LATE PAYMENT PENALTY. See instruction booklet.		\$	<input type="text"/>
14.	If paid after February 28, 2006, enter INTEREST. See instruction booklet.		\$	<input type="text"/>
15.	If filed or postmarked after February 28, 2006, enter ADMINISTRATIVE FEE of \$35.00.		\$	<input type="text"/>
16.	TOTAL DUE. (Add Lines 10,12,13,14,15.) Make check payable to San Francisco Tax Collector.		\$	<input type="text"/>

THIS STATEMENT MUST BE FILED BY FEBRUARY 28, 2006 OR YOU WILL BE SUBJECT TO FEES, PENALTIES, AND/OR INTEREST.

Under the laws of the State of California, I declare under penalty of perjury that I have read the foregoing and that it is true, correct, and complete to the best of my knowledge and belief.

X SIGN HERE _____ **DATE** _____

Prepare only one STATEMENT (Long Form) even if you attach multiple Schedule Cs

B106-05

PLEASE ATTACH SCHEDULE C TO STATEMENT WHEN FILING

41443



**2005 ANNUAL PAYROLL EXPENSE TAX STATEMENT FILING
IMPORTANT INFORMATION**

All businesses with a 2005 taxable San Francisco payroll of \$66,666.34 or more, whether sole proprietorship, partnership, corporation, or other, must file a timely annual Payroll Expense Tax Statement. This is in accordance with the provisions of the San Francisco Payroll Expense Tax Ordinance No. 275-70 (San Francisco Business and Tax Regulations Code).

- A. The 2005 Payroll Tax Statement is due on February 28, 2006. The filing is considered timely only if one of the following criteria is met:
1. The return envelope is postmarked by the United States Postal Service with a date no later than February 28, 2006;
 2. The statement is delivered to the Office of the Treasurer & Tax Collector, at 1 Dr. Carlton B. Goodlett Place, City Hall, Room 140, San Francisco before the close of business, 5:00 p.m., on February 28, 2006.
- B. You do not owe any payroll taxes under the Small Business Exemption Ruling **IF** your 2005 taxable San Francisco payroll is less than \$66,666.34.

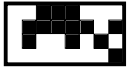
PLEASE FILE AND PAY BY THE DUE DATE. Statements with a United States Postmark after the February 28, 2006 deadline will be subject to penalties, an administrative fee, and/or interest in addition to any taxes due. Statements sent in without the full payment due may continue to accrue penalties and interest up to the maximum allowable by law.

NOTE: Checks returned by the bank for insufficient funds are considered late and will be subject to penalties, interest, an administrative fee and a returned check fee.

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If you have further questions, please contact Taxpayer Assistance Hotline at
(415) 554-4400 or TTY (hearing impaired) (415) 554-4455 or visit our website at
www.sfgov.org/tax or
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.....

- NOTICE -

- Æ YOUR BUSINESS MUST FILE AN ANNUAL PAYROLL TAX STATEMENT IF YOUR 2005 TAXABLE SAN FRANCISCO PAYROLL IS \$66,666.34 OR MORE, OR YOU ARE CLAIMING A REFUND OR YOU ARE FILING A FINAL STATEMENT. IF YOU CLOSED OR ARE CLOSING YOUR BUSINESS YOU MUST COMPLETE THE PAYROLL TAX STATEMENT. OTHERWISE, YOU MUST COMPLETE AND RETURN THE BUSINESS REGISTRATION RENEWAL STATEMENT FOR FISCAL YEAR 7/1/06 TO 6/30/07.**
- Æ ORIGINAL STATEMENT WITH SIGNATURE MUST BE FILED. A PHOTOCOPY IS NOT ACCEPTABLE.**
- Æ YOUR REGISTRATION RENEWAL CERTIFICATE WILL BE MAILED WITHIN 30 DAYS OF RECEIPT OF PAYMENT IF THERE ARE NO OTHER CITY OBLIGATIONS OWED. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT TAXPAYER ASSISTANCE AT (415) 554-4400 OR TTY AT (415) 554-4455 OR E-MAIL US AT TREASURER.TAXCOLLECTOR@SFGOV.ORG.**



Payroll Expense

SCHEDULE C

BUSINESS TAX ID

CERTIFICATE NUMBER

Tax Year

32074

PAYROLL TAX CALCULATIONS

Column A

Column B

Column C

Locations (non-SF = 999)		NAICS Code	No. taxable SF employees as of 12/31/05	Gross Payroll	Exempt Payroll	Taxable Payroll
1	DBA <input type="text"/>	<input type="text"/>	<input type="text"/>	DBA Name and Location Address		
	LOC <input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>
2	DBA <input type="text"/>	<input type="text"/>	<input type="text"/>	DBA Name and Location Address		
	LOC <input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>
3	DBA <input type="text"/>	<input type="text"/>	<input type="text"/>	DBA Name and Location Address		
	LOC <input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>
4	DBA <input type="text"/>	<input type="text"/>	<input type="text"/>	DBA Name and Location Address		
	LOC <input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>
5	DBA <input type="text"/>	<input type="text"/>	<input type="text"/>	DBA Name and Location Address		
	LOC <input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>
6	DBA <input type="text"/>	<input type="text"/>	<input type="text"/>	DBA Name and Location Address		
	LOC <input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>
7	DBA <input type="text"/>	<input type="text"/>	<input type="text"/>	DBA Name and Location Address		
	LOC <input type="text"/>			<input type="text"/>	<input type="text"/>	<input type="text"/>
8	Totals					

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2005 LONG FORM
 PAYROLL TAX STATEMENT

PERIOD COVERED: January 1 - December 31, 2005 **DELINQUENT IF PAID OR POSTMARKED AFTER FEBRUARY 28, 2006**

BUSINESS TAX ID NUMBER	OWNERSHIP NAME	PAYMENT ENCLOSED
<input type="text"/>	<input type="text"/>	<input type="text"/>

NOTE: Payment enclosed must equal the amount due on Line 16 of statement. (Please write your Business Tax ID or certificate number on your check.)

**2005 ANNUAL PAYROLL EXPENSE TAX STATEMENT FILING
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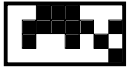
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Payroll Expense

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 PAYROLL TAX STATEMENT

PERIOD COVERED: January 1 - December 31, 2005 **DELINQUENT IF PAID OR POSTMARKED AFTER FEBRUARY 28, 2006**

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