



BUSINESS REGISTRATION RENEWAL

SAN FRANCISCO TAX COLLECTOR
BUSINESS TAX SECTION
P.O. BOX 7425
SAN FRANCISCO, CA 94120-7425
TAXPAYER ASSISTANCE: (415) 554-4400, www.sfgov.org/tax

BUSINESS REGISTRATION
RENEWAL FOR
7/1/09 - 6/30/10
DELINQUENT
AFTER MARCH 2, 2009

CERTIFICATE NUMBER			TAX YEAR 09-10
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DO NOT WRITE IN PRE-PRINTED AREAS. USE BLACK INK AND STAY INSIDE BOXES. PLEASE COMPLETE A TO F.

- A. Is there taxable business personal property in San Francisco County? See reverse. Yes No
- B. Enter the total number of taxable SAN FRANCISCO employees for 2008.
- C. Average number of employees per week, including those employed outside SF, in 2008.
- D. For business partnerships, number of equity partners located in San Francisco.
- E. Fill in your primary IRS Business activity code (NAICS code). www.sfgov.org/tax/naics
- F. Contact Number - -

INSTRUCTIONS: Complete sections **I** and **II** below, sign in the center section, and submit with payment by **March 2, 2009**. If required to file a Payroll Tax Statement, submit it together with this form. **Please see reverse side for additional information.**

I REGISTRATION RENEWAL

Renewing Your Registration: Your current Business Registration Certificate will expire after June 30, 2009. To renew the certificate for the fiscal year covering July 1, 2009 - June 30, 2010, complete 1. to 4. below.

- 1: Registration Fee Renewal - **Pay amount on this line on or before March 2, 2009.** \$
- 2: **If filing after March 2, 2009**, add a registration negligence penalty equal to the fee on Line 1. \$.
- 3: **If filing after March 2, 2009**, add a \$25 administrative fee if your registration fee is \$25. Otherwise, add a \$55 administrative fee. \$.
- 4: **Total Amount Due** (add Lines 1, 2, 3 above). Make check payable to the **SF Tax Collector** \$.

OR

Not Renewing Your Registration: If you will no longer be doing business (under this ownership type) in or with the City & County of San Francisco after June 30, 2009, please check the appropriate box and provide the requested information below.

- Business has closed, changed ownership type, or been sold.** Effective date: / /
- Business will close, change ownership type, or be sold on or before June 30, 2009.** (You will need to file a final payroll tax statement when the business closes or changes ownership.)

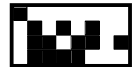
Under the laws of the State of California, I declare under penalty of perjury that I have read this document and that it is true, correct, and complete to the best of my knowledge and belief.

PRINT NAME _____ TITLE _____ FAX NUMBER _____

(Do not sign without completing Section **II** below.)

X SIGN HERE _____ DATE _____ B111-10

46634



II PAYROLL TAX REPORTING

All San Francisco businesses must report their taxable San Francisco payroll for the preceding calendar year on or before the annual deadline (this year, by March 2, 2009). Fill in only one box below.

- 2008 taxable San Francisco payroll was between \$0 and \$66.66.**
Sign and return this renewal form with your payment; no 2008 Payroll Tax Statement filing is required this year.
- 2008 taxable San Francisco payroll was between \$66.67 and \$66,666.33.**
Sign and return this renewal form with your payment; no 2008 Payroll Tax Statement filing is required this year.
- 2008 taxable San Francisco payroll was \$66,666.34 or more.**
Complete BOTH the Registration Renewal form AND a Payroll Tax Statement and return both with your payment. See the enclosed FAQ sheet for information on how to obtain a Payroll Tax Statement if you have not received one.

REGISTRATION RENEWAL

INSTRUCTIONS FOR BUSINESS REGISTRATION RENEWAL FOR THE PERIOD OF 7/1/09 – 6/30/10

- The 2009 – 2010 Business Registration Renewal & 2008 Payroll Tax Statement General Information and Instructions booklet is available by calling 415-554-4400 or is available on-line at www.sfgov.org/tax.

REGISTRATION RENEWAL:

- Complete Lines 1, 2, 3, and 4. Pay the amount on Line 4 and return this statement with payment to the SF Tax Collector.
- Businesses not required to file a 2008 payroll tax statement can renew their registration online at www.services.sfgov.org.

Not Renewing Your Registration: If you closed or are closing your business, you must complete and return this form as well as file a final Payroll Tax Statement, regardless of the amount of your payroll tax. Failure to file the form and the statement may result in the assessment of fees, penalties, and/or interest.

SIGNATURE REQUIRED:

- Please sign and return this statement by the **3/2/09** deadline even if you do not plan to renew your registration for the period of 7/1/09 – 6/30/10.

PAYROLL TAX REPORTING:

- Complete Box II. Fill in box ■ to indicate your level of San Francisco Payroll.

For businesses renewing their registration for the period of 7/1/09 – 6/30/10, the REGISTRATION FEE is based on your 2007 PAYROLL TAX as follows:

<u>If your 2007 taxable San Francisco Payroll was:</u>	<u>Then the calculated Payroll Tax (1.5%) was:</u>	<u>Therefore, your Registration Fee for 7/1/09 to 6/30/10 is:</u>
a) Less than \$66.67	Less than \$1.00	\$25.00
b) \$66.67 - \$666,666. 9966	\$1.00 - \$10,000.00	\$150.00
c) \$666,666 7,6700 - \$3,333,333. 6633	\$10,000.01 - \$50,000.00	\$250.00
d) \$3,333,333. 6734 or higher	\$50,000.01 or higher	\$500.00

- Notes:**
- 1) In the case of an existing business that failed to file a 2007 Payroll Tax Statement, the Tax Collector will determine the FY09-10 Registration Fee.
 - 2) For new businesses that started in 2008, your fiscal year 09-10 Registration Fee is determined by your reported **estimate** of 2008 taxable San Francisco Payroll Expense.
 - 3) Business Registration Fees are administered in compliance with City and County of San Francisco Business and Tax Regulations Code, Article 12: Business Registration.

IMPORTANT INFORMATION:

- 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 2009-10 registration (for July 1, 2009 to June 30, 2010) is now due and must be paid by **3/2/09**. 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.
- 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 each deadline you fail to meet inclusive of all SF tax types. There is a \$25 fee for each request for a duplicate or lost Registration Certificate.
- Entities engaged in any business activity for 7 days or more in San Francisco, but having no fixed location in San Francisco, are required to register with the Tax Collector.
- 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.
- Business Personal Property is any tangible property owned, claimed, used, possessed, managed, or controlled in the conduct of a trade or business. This includes all machinery, fixtures, office furniture and equipment. In general, business personal property is all property owned or leased by a business except licensed vehicles, business inventory, intangible assets or application software.
- **Your Registration Renewal Certificate will be mailed to you if there are no other City obligations owed. If you have any questions, please contact Taxpayer Assistance at (415) 554-4400 or visit our website at www.sfgov.org/tax.**

**2008
EZ
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, www.sfgov.org/tax

**DELINQUENT
AFTER MARCH 2, 2009**



CERTIFICATE NUMBER			TAX YEAR
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DO NOT WRITE IN PRE-PRINTED AREAS. USE BLACK INK AND STAY INSIDE BOXES.

Final Statement: Date closed/sold (mm/dd/yyyy)

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If sold, name, address, and phone number of new owner:

 (_____) _____

Number of taxable San Francisco employees for 2008:

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Contact Number

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Complete this form if your 2008 taxable SF payroll was \$66,666.34 or more, and you are not claiming the EZ tax credit.

1.	Total PAYROLL EXPENSE for the entire business entity	\$	<table style="display: inline-table; border: 1px solid black;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>												
2.	Total EXEMPT PAYROLL	\$	<table style="display: inline-table; border: 1px solid black;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>												
3.	Total Taxable San Francisco Payroll (Subtract line 2 from line 1)	\$													
4.	Payroll Tax Calculated (Multiply line 3 by Payroll Tax rate of 1.5% or .015)	\$	<table style="display: inline-table; border: 1px solid black;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>												
5.	NOTE: 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 14.	\$													
7.	Enter 2008 PREPAYMENT PAID (Do not include Registration Fees). If none, enter zero.	\$													
8.	Amount due. (Subtract line 7 from line 6. If line 7 is larger than line 6, enter zero).	\$													
9.	Amount to be refunded to you. (If line 7 is larger than line 6, enter difference).	\$	<table style="display: inline-table; border: 1px solid black;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>												
10.	If filed or postmarked after March 2, 2009, enter LATE FILING PENALTY.	\$													
11.	If paid after March 2, 2009, enter LATE PAYMENT PENALTY. If Line 4 is greater than \$2,500.00, add an additional 20% penalty after 5/31/09. See reverse.	\$													
12.	If paid after March 2, 2009, enter INTEREST. See reverse.	\$													
13.	If filed or postmarked after March 2, 2009, enter ADMINISTRATIVE FEE of \$55.00.	\$													
14.	TOTAL DUE. (Add Lines 8,10,11,12,13). Make check payable to SF Tax Collector.	\$													

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

PRINT NAME _____ TITLE _____ FAX NUMBER _____

X SIGN HERE _____ DATE _____ B143-08

8187



THIS STATEMENT MUST BE FILED OR POSTMARKED BY MARCH 2, 2009 OR YOU WILL BE SUBJECT TO FEES, PENALTIES, AND/OR INTEREST.

NOTE: Payment enclosed must equal the amount due on Line 14. (Please write your certificate number on your check.)

Neighborhood Beautification Fund Designation. If you wish to designate 1% of your tax obligation to the NBF, fill in this box (this will not increase your tax).

2008 ANNUAL PAYROLL EXPENSE TAX STATEMENT FILING IMPORTANT INFORMATION

All businesses with a 2008 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, Article 12A of the San Francisco Business and Tax Regulations Code.

- A. The 2008 Payroll Tax Statement is due on March 2, 2009. The filing is considered timely if one of the following criteria is met:
1. Payments made by U.S. mail and postmarked on or before March 2, 2009 are considered paid on time; private/office postage meters are not acceptable as proof of timely payment. Foreign mail, regardless of the postmark, must be received no later than March 2, 2009.
 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 March 2, 2009.
- B. PAYROLL FILING: All businesses must indicate their payroll tax category by checking the appropriate box in Section II of the Registration Renewal Form. The following types of businesses are further required to file a Payroll Tax statement for 2008: (1) Businesses whose 2008 taxable San Francisco payroll is \$66,666.34 or more, (2) businesses claiming a refund, (3) businesses claiming a tax credit, and (4) businesses that are filing a final statement.
- C. PAYROLL TAXES DUE:
- Businesses with 2008 taxable San Francisco payroll of \$66,666.33 or less qualify for the Small Business Exemption. No payroll tax is due and the filing requirement is satisfied by checking either of the first two boxes in Section II on the Registration Renewal Form.
 - Businesses with 2008 taxable San Francisco payroll of between \$66,666.34 and \$166,666.6699 (inclusive) qualify for the Small Business Exemption but must file a Payroll Tax Statement. Failure to file a 2008 Payroll Tax Statement will result in penalties and an administrative fee due, as outlined in the table below.
 - Businesses with 2008 taxable San Francisco payroll of \$166,667.6700 or more must submit payroll taxes as calculated on their 2008 Payroll Tax Statement. Failure to file a 2008 Payroll Tax Statement will result in penalties, interest, and an administrative fee due, as outlined in the table below.
- D. Your original statement must be signed by you or an authorized agent or representative.
- E. Statements sent in without the full payment are subject to additional penalties, interest, and fees up to the maximum allowable by law.
- F. Checks returned by the bank are considered late and will be subject to penalties, interest, an administrative fee and a returned check fee of \$50.
- G. Your Registration Renewal Certificate will be mailed to you to the mailing address on file provided there are no other city obligations owed.
- H. The 2009-2010 Business Registration Renewal & 2008 Payroll Tax Statement General Information and Instructions booklet is available by calling (415) 554-4400 or is available online at www.sfgov.org/tax.

If you file past the March 2, 2009 deadline, then your penalties and/or interest, plus administrative fee are computed as follows:				
	If your 2008 taxable San Francisco Payroll Expense is...	Then your calculated Payroll Expense Tax (1.5%) is	Then, your Penalty is...	Plus...
1.	less than \$ 66.67	less than \$ 1	\$ 0	n/a
2.	between \$ 66.67 and less than \$ 66,666.34	between \$ 1 and less than \$ 1,000	\$ 0	n/a
3.	\$ 66,666.34 or more and less than \$ 166,666.9967	\$ 1,000 or more and does not exceed \$ 2,500	\$ 250 Late Filing Penalty plus a 10% Late Payment Penalty per month of your calculated Payroll Expense Tax, not to exceed 100% of your maximum tax liability.	\$35 Admin Fee
4.	\$ 166,667.6700 or more	\$ 2,500.01 or more	\$ 100 Late Filing Penalty plus a Late Payment Penalty equal to 5% per month up to 20% of your calculated Payroll Expense Tax. IMPORTANT NOTE: After 5/31/09, add an additional 20% Late Payment Penalty for a total of 40% (Per San Francisco Business and Tax Regulations Code, Section 6.17-1).	\$35 Admin Fee 1% Interest per Month

If you have further questions, please:

- See the enclosed Frequently Asked Questions (FAQ)
- Call the Taxpayer Assistance Hotline at (415) 554-4400
- Visit our website at www.sfgov.org/tax.