DECLARATION OF CLOSED BUSINESS
OR CHANGE IN OWNERSHIP

Use this form to inactivate an account that is no longer conducting business in San Francisco or that has changed owners or ownership type (e.g., a Sole Proprietorship changing to Partnership, LLC or Corporation, etc.)

For all other updates to business accounts that do not involve a complete closing of the business or change of ownership or ownership type, use the form “Updates to Business Account Information”. The form is available at City Hall in Room 140 or online at www.sftreasurer.org/businessforms, or call (415) 554-4400.

Certificate Number of Closing Business: ____________________________
Registered Ownership Name: ____________________________
DBA (Doing Business As) Name: ____________________________

STEP 1 – REASON FOR INACTIVATING BUSINESS ACCOUNT

Mark the appropriate box below that indicates the reason ownership ceased operation in San Francisco and provide all requested information.

☐ No longer conducting business in San Francisco. Last date of operation: ____________
   (mm/dd/yyyy)

☐ Business Sold or Transferred to new owner. Effective date: ____________
   (mm/dd/yyyy)
   Please provide new ownership information on the lines below.

   New Owner or Ownership Name ____________________________
   Phone Number ____________________________
   Mailing Address ____________________________

   Escrow Holder: Name ____________________________
   Address ____________________________
   Phone Number ____________________________

☐ Ownership type has changed to: (Please mark the appropriate circle below and see *Note below.)
   ○ Sole Proprietorship ○ Partnership ○ Corporation ○ LLC ○ Other: ____________
   Effective date: ____________
   (mm/dd/yyyy)

*NOTE: If the ownership type and/or Business Tax ID Number has changed, you must submit a Business Tax Registration Application under the new ownership and/or new Business Tax ID Number. You can obtain an application online at www.sftreasurer.org/businessforms, by calling (415) 554-4400, or at City Hall in Room 140.

⇒ YOU MUST COMPLETE STEP 2, SIGN, AND DATE ON THE REVERSE SIDE ⇒
(If this form is not signed by an authorized representative of the business, it will be returned without processing.)

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DECLARATION OF CLOSED BUSINESS OR CHANGE IN OWNERSHIP - continued

STEP 2 – NEXUS IN SAN FRANCISCO

IMPORTANT: In order to inactivate a business ownership account, you must be able to respond “no” to each of the questions below. If the “yes” box is checked on any one of the questions, then the current ownership or ownership type is still conducting business in San Francisco. (See Article 6, Sec. 6.2-12, of the San Francisco Business and Tax Regulations Code.)

Does the business …

YES NO
☐ ☐ … maintain a fixed place of business within San Francisco?
☐ ☐ … exercise corporate or franchise powers within San Francisco?
☐ ☐ … own, rent, lease or hire real or personal property within San Francisco for business purposes?
☐ ☐ … regularly maintain a stock of tangible personal property within San Francisco, for sale?
☐ ☐ … employ or loan capital on property within San Francisco?
☐ ☐ … solicit business within San Francisco for all or part of any seven days during a tax year?
☐ ☐ … perform work or render services within San Francisco for all or part of any seven days during a tax year?
☐ ☐ … utilize the street within San Francisco in connection with the operation of motor vehicles for business purposes for all or part of any seven days during a tax year?

If you answered “NO” to all of the questions above, the currently registered ownership is not conducting business in San Francisco. Make sure the reverse side of this form is completed, then sign and date below.

OTHER – REQUEST FOR ADJUSTMENT TO ACCOUNT (only if needed)

Describe nature of adjustment and justification – attach additional sheet and/or documentation as needed.

I understand that this declaration is subject to review by the Office of the Treasurer & Tax Collector and if the person(s) or business(es) are determined to be conducting business in San Francisco, the Tax Collector may assess additional fees, taxes, and penalties.

I declare under penalty of perjury that the information contained herein is true and complete to the best of my knowledge and belief. I understand that misrepresentation of information is subject to a penalty of up to $500 (San Francisco Business and Tax Regulations code, Section 6.17-3), and other penalties legally available.

NAME: ___________________________ Print Full Name (and Title, if applicable)

DATE: ___________________________ TELEPHONE: (____)