Office of the Treasurer & Tax Collector
City and County of San Francisco

Business Tax Section, Audit Unit

José Cisneros, Treasurer

Welcome to the Office of the Treasurer & Tax Collector's Business Tax Questionnaire. You must complete the questionnaire online, then print the completed copy and mail it along with the required documentation indicated in Part III. Please note that you can only download a blank copy onto your computer, and no information will be saved if you close the questionnaire before it is completed in its entirety. The questionnaire must be completed by the date indicated in your letter.

You are being asked to provide information that will allow us to verify the accuracy of your tax reporting. If you are not able to answer all of the questions below by the date indicated in your letter, the Tax Collector may issue a determination pursuant to the San Francisco Business & Tax Regulations Code, Article 6, Section 6.4-1 and determine if an audit is necessary. You must provide a contact person's full name, title, address, telephone number, and email address for further correspondence.

Before beginning, please have the following documents available:

- Copies of your SF Payroll Expense Tax return and work papers showing computation of payroll expense and reconciliation to source documents below
- Payroll Register pertaining to San Francisco employees for 12 months ended December 31
- Income Statement for 12 months ended December 31
- Federal Form 1120, 1120S, 1065, or 1040 including Schedule C
- Federal Form 940 or 940-EZ
- California EDD Form DE-7
- Federal Form W-3
- Other documents that may be required

Once you have this information available, please proceed to the beginning of the questionnaire.

GO TO THE NEXT PAGE

Contact Person's Name:		Title:
Telephone (including area code):		Ext:
Email:	FAX (including area code):	

Business Location:		
Mailing Address:		
City:	State:	Zip:
Business Registration Certificate Number:		

Part I

All questions and responses are to be based on San Francisco Payroll Tax year **2010**

1- Are you on cash or accrual basis of accounting?	Accrual Basis
2- When is your fiscal year end? (*mm/dd/yy*)	
3- What is the legal form of this business?	Other _____
4- How many business locations do you have in San Francisco?	
5- How many of your employees work in San Francisco?	
6- How many employees do you have in total?	
7- Did you include your company-wide total Payroll on your San Francisco Payroll Expense Tax filing?	No

Part II

1- What is the total Payroll on your Income Statement for all employees, Including officers, who worked in San Francisco during the calendar year?	
2- What are the Gross Wages from your calendar year end Payroll Register for all employees who worked in San Francisco?	

3- A. Please provide the following amounts based on your filed Federal Form **1120:**

1) Compensation of Officers from line 12:
2) Salaries and Wages from line 13:
3) Cost of Labor from Schedule A, line 3:
4) Any Other Compensation:

-or-

B. Please provide the following amounts based on your filed Federal Form **1120S**:

1) Compensation of Officers from line 7:
2) Salaries and Wages from line 8:
3) Cost of Labor from Schedule A, line 3:
4) Owner distribution on Schedule K-1:
5) Any Other form of compensation on an attached statement:

-or-

C. Please provide the following amounts based on your filed Federal Form **1065**:

1) Salaries and Wages from line 9:
2) Guaranteed payments to partners from line 10:
3) Distributions of cash and marketable securities on Schedule K, line 19a:
4) Distributions of other property on Schedule K, line 19b:
5) Any other form of compensation on an attached statement:

-or-

D. Please provide the following amounts from your filed Federal Form **1040, Schedule C**:

1) Wages from line 26:
2) Cost of Labor, line 37:

4- What are your Total Payments from your filed Federal Form 940-EZ, line 1 or filed Form 940, line 3?

5- What are your Total Subject Wages paid from EDD CA Form DE-7, line C?

6- Please enter the following based on your filed Form W-3:

a. Wages, Tips, & Other Compensation from Box 1:

b. Medicare, Wages & Tips from Box 5:

c. Social Security & Tips from Box 7:

d. Dependent Care Benefits from Box 10:

e. Nonqualified Plans from Box 11:

f. Deferred Compensation from Box 12:

7- Did any of your employees based elsewhere work in San Francisco during the year?

Part III

Please mail the items below to:

CITY AND COUNTY OF SAN FRANCISCO
OFFICE OF THE TREASURER & TAX COLLECTOR
PO BOX 7425
SAN FRANCISCO, CA 94120-7425

1- Copy of this questionnaire
2- SF Payroll Expense Tax Statement and supporting work papers
3- Payroll Register for San Francisco employees for 12 months ended December 31
4- Income Statement for 12 months ended December 31
5- Federal Form 1120, 1120S, 1065, or 1040 including Schedule C
6- Federal Form 940 or 940-EZ
7- California EDD Form DE-7
8- Federal Form W-3
9- Other documents that may be required

Thank you for completing the questionnaire. We anticipate providing a response to you after reviewing your questionnaire and supporting documents. If after further analysis we have more questions or require more documentation, an auditor from our office will contact you. As always, you can find the latest information our office has by visiting our website at **sftreasurer.org**. To view the complete San Francisco Business & Tax Regulations Code, please go to **sfgov.org** and click on the government tab. Follow the "Access to Municipal Codes" link to the San Francisco Business & Tax Regulations Code.