

BAN: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

**FORM BTAX-2014**

**A. Business Information**

- A1. Did the business (and any related entities) have taxable business personal property in San Francisco in tax year 2014?  YES  NO
- A2. Average number of employees per week, including those employed outside of San Francisco \_\_\_\_\_

**B. Administrative Office Tax Qualification**

Answer the following questions for your business (and its related entities) for the tax period for which you are filing.

- B1. Did this business (and any related entities, as defined in Code section 953.8(c)) employ over 1,000 (full-time and part-time) people in the United States as of 12/31/2014?  YES  NO
- B2. Did or will this business (and any related entities, as defined in Code section 953.8(c)) report gross receipts in excess of \$1 billion on its federal income tax return for tax year 2014.  YES  NO
- B3. Was over 50% of the payroll expense (as defined in Code section 953.8(f)) in 2014 incurred in San Francisco by this business (and any related entities, as defined in Code section 953.8(c)) associated with providing administrative or management services to itself (or any related entities, as defined in Code section 953.8(c))?  YES  NO

*If you answered "Yes" to all three of questions B1, B2, and B3, you are subject to the Administrative Office Tax in lieu of the Payroll Expense Tax and Gross Receipts Tax and must only complete Form AOT-2014 (and Form CG-2014, if a combined group) in addition to this Form BTAX-2014. Otherwise, you are subject to the Payroll Expense Tax and Gross Receipts Tax and must complete all applicable forms.*

**C. Answer the following questions for your business for the tax period for which you are filing.**

- C1. Were you a lessor of residential real estate?  YES  NO
- C2. Were all your business locations within San Francisco?  YES  NO
- C3. Were all your gross receipts derived from business activities within San Francisco?  YES  NO
- C4. Were more than 80% of your gross receipts derived from business activities within a single tax rate category?  YES  NO
- C5. Are you applying for a "Payroll Expense Tax Exclusion" Credit or the Enterprise Zone Tax Credit?  YES  NO
- C6. Did you receive any amount from the sale of real property or financial instruments?  YES  NO
- C7. Did you make payments to construction subcontractor(s) while doing business in the construction industry?  YES  NO
- C8. Did you receive investment receipt(s), royalty(ies), or licensing fee(s)?  YES  NO
- C9. Did you receive distribution(s) from one or more pass-through entities?  YES  NO



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 ACCOMMODATIONS**

Complete a separate page for each business activity.

For the **ACCOMMODATIONS** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions		San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **ACCOMMODATIONS** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts		San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		
C1. Subtract B8 from A10		
E1. Transfer C1. These are the Gross Receipts attributable to San Francisco for <b>ACCOMMODATIONS</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 ADMINISTRATIVE & SUPPORT SERVICES**

Complete a separate page for each business activity.		
For the <b>ADMINISTRATIVE &amp; SUPPORT SERVICES</b> business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the <b>ADMINISTRATIVE &amp; SUPPORT SERVICES</b> business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
E1. Transfer D3. These are the Gross Receipts attributable to San Francisco for <b>ADMINISTRATIVE &amp; SUPPORT SERVICES</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 ARTS, ENTERTAINMENT & RECREATION**

Complete a separate page for each business activity.		
For the <b>ARTS, ENTERTAINMENT &amp; RECREATION</b> business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the <b>ARTS, ENTERTAINMENT &amp; RECREATION</b> business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
E1. Transfer D3. These are the Gross Receipts attributable to San Francisco for <b>ARTS, ENTERTAINMENT &amp; RECREATION</b>		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 BIOTECHNOLOGY**

Complete a separate page for each business activity.

For the **BIOTECHNOLOGY** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **BIOTECHNOLOGY** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
D4. Multiply D3 by 50%		
D5. Multiply C1 San Francisco by 50%		
D6. Sum D4 and D5		
E1. Transfer D6. These are the gross receipts attributable to San Francisco for <b>BIOTECHNOLOGY</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 CERTAIN SERVICES**

Complete a separate page for each business activity.		
For the <b>CERTAIN SERVICES</b> business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the <b>CERTAIN SERVICES</b> business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
E1. Transfer D3. These are the Gross Receipts attributable to San Francisco for <b>CERTAIN SERVICES</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 CLEAN TECHNOLOGY**

Complete a separate page for each business activity.

For the **CLEAN TECHNOLOGY** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **CLEAN TECHNOLOGY** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
D4. Multiply D3 by 50%		
D5. Multiply C1 San Francisco by 50%		
D6. Sum D4 and D5		
E1. Transfer D6. These are the gross receipts attributable to San Francisco for <b>CLEAN TECHNOLOGY</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 CONSTRUCTION**

Complete a separate page for each business activity.		
For the <b>CONSTRUCTION</b> business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
<b>Part A – Gross Receipts Before Exclusions</b>	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not been accounted for in lines 2 through 9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts that constitute gross income for federal income tax purposes, if not included above		
A10. Sum of 1 through 9		
For the <b>CONSTRUCTION</b> business activity indicated above <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
<b>Part B – Exclusions from Gross Receipts</b>	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in 1 to A, and if not included in B1 to B6		
B8. Sum of B1 through B7		
C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C Total		
D4. Multiply D3 by 50%		
D5. Multiply C1 San Francisco by 50%		
D6. Sum D4 and D5		
D7. Payments made to subcontractors possessing a valid San Francisco business registration certificate during the tax year, if any, as long as the amounts were included in C1 San Francisco.		
E1. Subtract D7 from D6. These are the Gross Receipts attributable to San Francisco for <b>CONSTRUCTION</b> .		





BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 PRIVATE EDUCATION & HEALTH SERVICES**

Complete a separate page for each business activity.		
For the <b>PRIVATE EDUCATION &amp; HEALTH SERVICES</b> business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the <b>PRIVATE EDUCATION &amp; HEALTH SERVICES</b> business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
E1. Transfer D3. These are the Gross Receipts attributable to San Francisco for <b>PRIVATE EDUCATION &amp; HEALTH SERVICES</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 FINANCIAL SERVICES**

Complete a separate page for each business activity.		
For the <b>FINANCIAL SERVICES</b> business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
<b>Part A – Gross Receipts Before Exclusions</b>	<b>Total</b>	<b>San Francisco</b>
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the <b>FINANCIAL SERVICES</b> business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
<b>Part B – Exclusions from Gross Receipts</b>	<b>Total</b>	<b>San Francisco</b>
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
E1. Transfer D3. These are the Gross Receipts attributable to San Francisco for <b>FINANCIAL SERVICES</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 FOOD SERVICES**

Complete a separate page for each business activity.

For the **FOOD SERVICES** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **FOOD SERVICES** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
D4. Multiply D3 by 50%		
D5. Multiply C1 San Francisco by 50%		
D6. Sum D4 and D5		
E1. Transfer D6. These are the gross receipts attributable to San Francisco for <b>FOOD SERVICES</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 INFORMATION**

Complete a separate page for each business activity.

For the **INFORMATION** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **INFORMATION** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
D4. Multiply D3 by 50%		
D5. Multiply C1 San Francisco by 50%		
D6. Sum D4 and D5		
E1. Transfer D6. These are the gross receipts attributable to San Francisco for <b>INFORMATION</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 INSURANCE**

Complete a separate page for each business activity.		
For the <b>INSURANCE</b> business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the <b>INSURANCE</b> business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
E1. Transfer D3. These are the Gross Receipts attributable to San Francisco for <b>INSURANCE</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 MANUFACTURING**

Complete a separate page for each business activity.

For the **MANUFACTURING** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **MANUFACTURING** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
D4. Multiply D3 by 50%		
D5. Multiply C1 San Francisco by 50%		
D6. Sum D4 and D5		
E1. Transfer D6. These are the gross receipts attributable to San Francisco for <b>MANUFACTURING</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES**

Complete a separate page for each business activity.		
For the <b>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICES</b> business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the <b>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICES</b> business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
E1. Transfer D3. These are the Gross Receipts attributable to San Francisco for <b>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICES</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 REAL ESTATE & RENTAL & LEASING SERVICES**

Complete a separate page for each business activity.		
For the <b>REAL ESTATE &amp; RENTAL &amp; LEASING SERVICES</b> business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
<b>Part A – Gross Receipts Before Exclusions</b>		San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the <b>REAL ESTATE &amp; RENTAL &amp; LEASING SERVICES</b> business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
<b>Part B – Exclusions from Gross Receipts</b>		San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		
C1. Subtract B8 from A10		
<b>E1. Transfer C1. These are the Gross Receipts attributable to San Francisco for REAL ESTATE &amp; RENTAL &amp; LEASING SERVICES</b>		





BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 RETAIL TRADE**

Complete a separate page for each business activity.

For the **RETAIL TRADE** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **RETAIL TRADE** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
D4. Multiply D3 by 50%		
D5. Multiply C1 San Francisco by 50%		
D6. Sum D4 and D5		
E1. Transfer D6. These are the gross receipts attributable to San Francisco for <b>RETAIL TRADE</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 TRANSPORTATION & WAREHOUSING**

Complete a separate page for each business activity.		
For the <b>TRANSPORTATION &amp; WAREHOUSING</b> business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the <b>TRANSPORTATION &amp; WAREHOUSING</b> business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
D4. Multiply D3 by 50%		
D5. Multiply C1 San Francisco by 50%		
D6. Sum D4 and D5		
E1. Transfer D6. These are the gross receipts attributable to San Francisco for <b>TRANSPORTATION &amp; WAREHOUSING</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 UTILITIES**

Complete a separate page for each business activity.		
For the <b>UTILITIES</b> business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the <b>UTILITIES</b> business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
D4. Multiply D3 by 50%		
D5. Multiply C1 San Francisco by 50%		
D6. Sum D4 and D5		
E1. Transfer D6. These are the gross receipts attributable to San Francisco for <b>UTILITIES</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 WHOLESALE TRADE**

Complete a separate page for each business activity.

For the **WHOLESALE TRADE** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **WHOLESALE TRADE** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
D4. Multiply D3 by 50%		
D5. Multiply C1 San Francisco by 50%		
D6. Sum D4 and D5		
E1. Transfer D6. These are the gross receipts attributable to San Francisco for <b>WHOLESALE TRADE</b> .		



BAN: _____	BUSINESS NAME: _____
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**FORM GR-A-2014 MISCELLANEOUS BUSINESS ACTIVITIES**  
**ACTIVITY NOT LISTED: \_\_\_\_\_**

Complete a separate page for each business activity.		
For the business activity inserted above <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
<b>Part A – Gross Receipts Before Exclusions</b>	<b>Total</b>	<b>San Francisco</b>
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the business activity inserted above <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
<b>Part B – Exclusions from Gross Receipts</b>	<b>Total</b>	<b>San Francisco</b>
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll		
D2. Divide D1 San Francisco by D1 Total		
D3. Multiply D2 by C1 Total		
E1. Transfer D3. These are the Gross Receipts attributable to San Francisco for the business activity inserted above.		



BAN: _____	BUSINESS NAME: _____
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### FORM GR-2014 San Francisco Gross Receipts Summary

Input amount from line E1 on Form GR-A-2014 for each business activity below.				
		Code Section	Business Activity	Amount
1		§953.1	Retail Trade	
2		§953.1	Wholesale Trade	
3		§953.1	Certain Services	
4		§953.1 Subtotal (sum of lines 1 to 3)		
5		§953.2	Manufacturing	
6		§953.2	Transportation and Warehousing	
7		§953.2	Information	
8		§953.2	Food Services	
9		§953.2	Biotechnology	
10		§953.2	Clean Technology	
11		§953.2 Subtotal (sum of lines 5 to 10)		
12		§953.3	Accommodations	
13		§953.3	Utilities	
14		§953.3	Arts, Entertainment, and Recreation	
15		§953.3 Subtotal (sum of lines 12 to 14)		
16		§953.4	Private Education and Health Services	
17		§953.4	Administrative and Support Services	
18		§953.4	Activity Not Listed	
19		§953.4 Subtotal (sum of lines 16 to 18)		
20		§953.5	Construction	
21		§953.5 Subtotal (line 20)		
22		§953.6	Financial Services	
23		§953.6	Insurance	
24		§953.6	Professional, Scientific, and Technical Services	
25		§953.6 Subtotal (sum of lines 22 to 24)		
26		§953.7	Real Estate, Rental, and Leasing Services	
27		§953.7 Subtotal (line 26)		
28		Total San Francisco Gross Receipts (sum of lines 4, 11, 15, 19, 21, 25 and 27)		

If line 28 is \$1,000,000 or less and you are not a lessor of residential real estate, or if you are a lessor of residential real estate and you lease fewer than four units in an individual building, you are exempt from the Gross Receipts Tax in 2014, do not need to complete the Gross Receipts Tax Computation Worksheet attached as **Appendix A**, and should enter “\$0” for your Gross Receipts Tax on line GR1 of Form GR/PY-2014. Note that you must still file this return if you are not a lessor of residential real estate and line 28 is \$500,000 or more (or if you are a lessor of residential real estate and leased four or more units in an individual building), or if you had combined taxable payroll expense of \$150,000 or more.

If line 28 is more than \$1,000,000 and you are not a lessor of residential real estate, or if you are a lessor of residential real estate and you lease four or more units in an individual building, complete the Gross Receipts Tax Computation Worksheet attached as **Appendix A** and input the result on line GR1 of Form GR/PY-2014. Transfer amounts from this page to Column A “Gross Receipts” of the Gross Receipts Computation Worksheet as follows:

- If any of lines 4, 11, 15, 19, 21, 25, or 27 constitutes more than 80 percent of the total San Francisco gross receipts listed on line 28, transfer line 28 to the row in Column A of the Gross Receipts Tax Computation Worksheet that corresponds to the Code section that generated over 80 percent of the gross receipts.
- If none of lines 4, 11, 15, 19, 21, 25, or 27 constitutes more than 80 percent of the total San Francisco gross receipts listed on line 28, transfer each of lines 4, 11, 15, 19, 21, 25, and 27 to the corresponding row in Column A of the Gross Receipts Tax Computation Worksheet.



BAN: _____	BUSINESS NAME: _____
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**FORM CEL-2014 BIOTECH**

**Biotechnology Exclusion and Related “Payroll Expense Tax Exclusion” Credit  
 Seven (7) Digit Business Account Number of Eligible Person: \_ \_ \_ \_ \_**

**A. Biotechnology Exclusion and Related “Payroll Expense Tax Exclusion” Credit Calculation**

A1.	Input the payroll expense to be excluded from the eligible person’s San Francisco payroll expense due to the Biotechnology Exclusion in Code section 906.1. This is the Payroll Expense Tax exclusion for the eligible person, and will be input on Form PY-2014, line C3 for this person only.	
A2.	Multiply the amount in line A1 by 0.15% (0.0015). This product is the eligible person’s “Payroll Expense Tax Exclusion” Credit. If this product in A2 is greater than line B3 below, input line B3 on this line instead.	

**B. Combined Business Tax Liability Before Credits Calculation**

B1.	Input the eligible person’s Payroll Expense Tax before applying credits (line C5 of Form PY-2014 for the eligible person).	
B2.	Input the eligible person’s Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person’s Gross Receipts Tax for the purposes of this calculation.	
B3.	Sum the eligible person’s Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2).	

**C. “Payroll Expense Tax Exclusion” Credit – Payroll Expense Tax**

C1.	Divide line B1 by line B3 (i.e., B1/B3). This is the percentage to apply to determine your Payroll Expense Tax credit.	
C2.	Multiply line A2 by line C1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Payroll Expense Tax. It will be summed with other applicable tax credits and input on Form GR/PY-2014, line PY2. Note: This credit can only be used against the Payroll Expense Tax liability of the eligible person (line B1), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Gross Receipts Tax liability of the eligible person (line B2) after applying the credit in line D2.	

**D. “Payroll Expense Tax Exclusion” Credit – Gross Receipts Tax**

D1.	Divide line B2 by line B3 (i.e., B2/B3). This is the percentage to apply to determine your Gross Receipts Tax credit.	
D2.	Multiply line A2 by line D1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Gross Receipts Tax. It will be summed with other applicable tax credits and input on Form GR/PY-2014, line GR2. Note: This credit can only be used against the Gross Receipts Tax liability of the eligible person (line B2), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Payroll Expense Tax liability of the eligible person (line B1) after applying the credit in line C2.	



BAN:	BUSINESS NAME: _____
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**FORM CEL-2014 CLEAN TECH**

**Clean Technology Business Exclusion and Related “Payroll Expense Tax Exclusion” Credit  
 Seven (7) Digit Business Account Number of Eligible Person: \_ \_ \_ \_ \_**

**A. Clean Technology Business Exclusion and Related “Payroll Expense Tax Exclusion” Credit Calculation**

A1.	Input the payroll expense to be excluded from your San Francisco payroll expense due to the Clean Technology Business Exclusion in Code section 906.2. This is the Payroll Expense Tax exclusion for the eligible person, and will be input on Form PY-2014, line C3 for this person only.	
A2.	Multiply the amount in line A1 by 0.15% (0.0015). This product is the eligible person’s “Payroll Expense Tax Exclusion” Credit. If this product in A2 is greater than line B3 below, input line B3 instead.	

**B. Combined Business Tax Liability Before Credits Calculation**

B1.	Input the eligible person’s Payroll Expense Tax before applying credits (line C5 of Form PY-2014 for the eligible person).	
B2.	Input the eligible person’s Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person’s Gross Receipts Tax for the purposes of this calculation.	
B3.	Sum the eligible person’s Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2).	

**C. “Payroll Expense Tax Exclusion” Credit – Payroll Expense Tax**

C1.	Divide line B1 by line B3 (i.e., B1/B3). This is your percentage to apply to determine your Payroll Expense Tax credit.	
C2.	Multiply line A2 by line C1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to Payroll Expense Tax. It will be summed with other applicable tax credits and input on Form GR/PY-2014, line PY2. Note: This credit can only be used against the Payroll Expense Tax liability of the eligible person (line B1), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Gross Receipts Tax liability of the eligible person (line B2) after applying the credit in line D2.	

**D. “Payroll Expense Tax Exclusion” Credit – Gross Receipts Tax**

D1.	Divide line B2 by line B3 (i.e., B2/B3). This is your percentage to apply to determine your Gross Receipts Tax credit.	
D2.	Multiply line A2 by line D1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to Gross Receipts Tax. It will be summed with other applicable tax credits and input on Form GR/PY-2014, line GR2. Note: This credit can only be used against the Gross Receipts Tax liability of the eligible person (line B2), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Payroll Expense Tax liability of the eligible person (line B1) after applying the credit in line C2.	





BAN: _____	BUSINESS NAME: _____
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**FORM CEL-2014 EZTC**

**Enterprise Zone Tax Credit and Related “Payroll Expense Tax Exclusion” Credit  
 Seven (7) Digit Business Account Number of Eligible Person: \_ \_ \_ \_ \_**

**A. Enterprise Zone Tax Credit and Related “Payroll Expense Tax Exclusion” Credit Calculation**

A1.	Input the sum of Column J in the person’s Enterprise Zone Tax Credit Worksheet, attached as Appendix B. If this amount in line A1 is greater than line B3 below; input line B3 instead.	
A2.	Multiply the amount in line A1 by 90% (0.90). This product is the Enterprise Zone Tax Credit for this eligible person, and will be summed with other applicable tax credits and input on Form GR/PY-2014, line PY2.	
A3.	Multiply the amount in line A1 by 10% (0.10). This product is the “Payroll Expense Tax Exclusion” Credit for this eligible person.	

**B. Combined Business Tax Liability Before Credits Calculation**

B1.	Input the eligible person’s Payroll Expense Tax before applying credits (line C5 of Form PY-2014 for the eligible person).	
B2.	Input the eligible person’s Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person’s Gross Receipts Tax for the purposes of this calculation.	
B3.	Sum the eligible person’s Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2).	

**C. “Payroll Expense Tax Exclusion” Credit – Payroll Expense Tax**

C1.	Divide line B1 by line B3 (i.e., B1/B3). This is your percentage to apply to determine your Payroll Expense Tax credit.	
C2.	Multiply line A3 by line C1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Payroll Expense Tax. It will be summed with other applicable tax credits and input on Form GR/PY-2014, line PY2. Note: This credit can only be used against the Payroll Expense Tax liability of the eligible person (line B1), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Gross Receipts Tax liability of the eligible person (line B2) after applying the credit in line D2.	

**D. “Payroll Expense Tax Exclusion” Credit – Gross Receipts Tax**

D1.	Divide line B2 by line B3 (i.e., B2/B3). This is the percentage to apply to determine your Gross Receipts Tax credit.	
D2.	Multiply line A3 by line D1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Gross Receipts Tax. It will be summed with other applicable tax credits and input on Form GR/PY-2014, line GR2. Note: This credit can only be used against the Gross Receipts Tax liability of the eligible person (line B2), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Payroll Expense Tax liability of the eligible person (line B1) after applying the credit in line C2.	



BAN: _____	BUSINESS NAME: _____
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**FORM CEL-2014 CMTE**  
**Central Market Street & Tenderloin Area Payroll Expense Tax Exclusion**  
**Central Market Street Limit**  
**Seven (7) Digit Business Account Number of Eligible Person: \_\_\_\_\_**

**A. Central Market Street & Tenderloin Area Payroll Expense Tax Exclusion and Central Market Street Limit Calculation**

A1.	Input the total San Francisco payroll expense for the eligible person.	
A2.	Input the payroll expense to be excluded from the eligible person’s San Francisco payroll expense due to the Central Market Street & Tenderloin Area Payroll Expense Tax Exclusion in Code section 906.3. This amount is the Payroll Expense Tax exclusion for the eligible person, and will be input on Form PY-2014, line C3 for this person only.	
A3.	Subtract line A2 from line A1.	
A4.	If line A3 is more than \$260,000, multiply line A3 by 1.5% (0.015) and enter the result. If line A3 is \$260,000 or less, enter \$0. This is the Central Market Street Limit for the eligible person.	

**B. Combined Business Tax Liability Before Credits Calculation**

B1.	Input the eligible person’s Payroll Expense Tax before applying credits (line C5 of Form PY-2014 for the eligible person).	
B2.	Input the eligible person’s Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person’s Gross Receipts Tax for the purposes of this calculation.	
B3.	Sum the eligible person’s Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2).	

**C. Central Market Street Limit – Payroll Expense Tax Component**

C1.	Divide line B1 by line B3 (i.e., B1/B3). This is your percentage to apply to determine the portion of your Central Market Street Limit applicable to the Payroll Expense Tax.	
C2.	If line B3 is greater than line A4, multiply line A4 by line C1 and enter the result. Otherwise, enter the amount from line B1. This amount will replace the amount from the eligible person’s Form PY-2014, line C5, in calculating the amount on line PY1 of Form GR/PY-2014 to account for the Central Market Street Limit.	

**D. Central Market Street Limit – Gross Receipts Tax Component**

D1.	Divide line B2 by line B3 (i.e., B2/B3). This is your percentage to apply to determine the portion of your Central Market Street Limit applicable to the Gross Receipts Tax.	
D2.	If Line B3 is greater than line A4, multiply line A4 by line D1, subtract the result from line B2 (i.e., B2-[A4 x D1]), and enter the result. If line B3 is less than or equal to line A4, enter \$0. This amount should be subtracted from the amount otherwise on line GR1 of Form GR/PY-2014 to account for the Central Market Street Limit.	



BAN: _____	BUSINESS NAME: _____
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**FORM CEL-2014 NNP**  
**Net New Payroll Exclusion**  
**Seven (7) Digit Business Account Number of Person: \_ \_ \_ \_ \_**

A1.	Input the date the person first incurred payroll expense in the City.	
A2.	Input the person’s Base Year San Francisco payroll expense. If the person was exempt from filing a Payroll Expense Tax return pursuant to Code section 6.9-2 in its Base Year, enter \$150,000 in this line.  If the date in line A1 is prior to January 1, 2012, then tax year 2011 is the person’s Base Year. If the date in line A1 is January 1, 2012 or later, then the tax year the person first incurred payroll expense in the City is the person’s Base Year.  If the amount in this line is greater than \$500,000, STOP. This person is not eligible for this exclusion.	
A3.	Enter the person’s 2014 San Francisco payroll expense (line C2 of this person’s Form PY-2014).	
A4.	Subtract line A2 from line A3.	
A5.	Net New Payroll Exclusion – See instructions below:	

Line A5 Instructions:

1. If line A4 is less than or equal to zero, **STOP**. The exclusion is not applicable to this person.
2. If line A4 is greater than zero, but less than or equal to two hundred-fifty thousand dollars (\$250,000), enter the amount from line A4 in line A5.
3. If line A4 is greater than two hundred fifty thousand dollars (\$250,000), enter two hundred fifty thousand dollars (\$250,000) in line A5.

Transfer the entry in line A5 to line C3 of the eligible person’s Form PY-2014.



BAN: _____	BUSINESS NAME: _____
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**FORM PY-2014**  
**2014 Payroll Expense Tax Statement**

If you are filing on behalf of related entities, submit a Form PY-2014 for each member of your combined group doing business in San Francisco.

**Section A. Business Information**

A1. Seven (7) Digit Business Account Number: \_\_\_\_\_ A2. Business Name: \_\_\_\_\_

**Section B. Related Entity Status**

B1. Circle "Yes" if any of the following are true. If all are not true, circle "No" and go on to Section C. (a) You are filing separately for only a portion of tax year 2014, and operated in San Francisco as a member of a combined group or groups for a portion of 2014; or (b) You are filing separately for only a portion of your business activities and are part of a combined group or groups for a different portion of your business activities in San Francisco (for example, because you are an entity treated as a partnership for federal income tax purposes and are only partially owned by unitary members of a combined group or groups, or because you are engaged in more than one distinct unitary business); or (c) You are including this entity as a member of your combined group for only a portion of tax year 2014 and the entity operated in San Francisco as a separate entity or member of a different combined group for a portion of tax year 2014; or (d) You are including only a portion of this entity as a member of your combined group (for example, because it is an entity treated as a partnership for federal income tax purposes and is only partially owned by you or other members of your combined group, or because it is engaged in more than one distinct unitary business).	Yes      No
B2. If you circled "Yes" in line B1, enter the percentage of this entity or portion of this entity's year that is included in your combined group (see instructions).	

**Section C. Input your payroll expense for the tax period for which you are filing.**

C1. Number of San Francisco Employees at Year End	
C2. San Francisco Payroll Expense	
C3. Excluded Payroll Expense (Attach necessary forms and documentation)	
C4. Payroll Expense After Exclusion	
C5. Payroll Expense Tax @ 1.35% (0.0135) (enter \$0 if you qualify for the small business tax exemption – see instructions)	



BAN: _____	BUSINESS NAME: _____
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**FORM GR/PY-2014**

**Gross Receipts Tax and Payroll Expense Tax Obligation Summary**

<b>PY.</b>	<b>Payroll Expense Tax Summary</b>	<b>Amount</b>
PY1.	Obligation Amount - Copy the Payroll Expense Tax from Form PY-2014 line C5, summing the line C5's for all related entities, if applicable. See the instructions if you are eligible for the Central Market Street Limit.	
PY2.	Tax Credits – copy applicable tax credits from Form(s) CEL-2014.	
PY3.	Total Tax Obligation – Subtract PY2 from PY1.	
PY4.	Quarter 1 Installment – input quarterly installment paid for this tax.	
PY5.	Quarter 2 Installment – input quarterly installment paid for this tax.	
PY6.	Quarter 3 Installment – input quarterly installment paid for this tax.	
PY7.	Net Due Prior to Penalties, Interest, or Fees (PY3 minus PY4, PY5 and PY6)	

<b>GR.</b>	<b>Gross Receipts Tax Summary</b>	<b>Amount</b>
GR1.	Obligation Amount - Copy the Gross Receipts Tax calculated from line 9 the Gross Receipts Tax Computation Worksheet in Appendix A. If you were not required to complete the Gross Receipts Tax Computation Worksheet because you were exempt as a small business, enter \$0. See the instructions if you are eligible for the Central Market Street Limit.	
GR2.	Tax Credits – copy applicable tax credits from Form(s) CEL-2014.	
GR3.	Total Tax Obligation – Subtract GR2 from GR1.	
GR4.	Quarter 1 Installment – input quarterly installment paid for this tax.	
GR5.	Quarter 2 Installment – input quarterly installment paid for this tax.	
GR6.	Quarter 3 Installment – input quarterly installment paid for this tax.	
GR7.	Net Due Prior to Penalties, Interest, or Fees (GR 3 minus GR4, GR5 and GR6)	

<b>T.</b>	<b>Obligation Summary</b>	<b>Amount</b>
T1.	Sum of Payroll Expense Tax and Gross Receipts Tax Net Due Prior to Penalties, Interest, or Fees (sum of PY7 and GR7)	

(Form continues on next page)



BAN: _____	BUSINESS NAME: _____
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**FORM GR/PY-2014 (cont.)**

T1.	Transfer T1 from previous page	
T2.	Late Filing Penalty	
T3.	Late Payment Penalty	
T4.	Interest	
T5.	Administrative Fee	
T6.	Total Obligation Due / (Overpayment) – Sum lines T1 through T5.	

- Check this box to designate 3% of the tax amounts on lines PY3 and GR3 to the Neighborhood Beautification and Graffiti Clean-up Fund ("Community Challenge Grant Program"). This does NOT increase your tax liability.
- Check this box if you would like the Tax Collector to mail you a check for the amount of any overpayment listed in line T6. If you have an overpayment on line T6 and do not check this box, you must file a separate request for refund form and/or claim for refund form within the time period mandated by law or you will forfeit your refund. Your overpayment will NOT be carried forward to future years.

*I certify under penalty of perjury that I am the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the taxpayer), or an agent of the taxpayer authorized to sign this form on behalf of the taxpayer pursuant to a validly executed Power of Attorney (see Instructions), and I have examined the foregoing business tax statement including any accompanying schedules or worksheets, and the information thereon is, to the best of my knowledge and belief, true and correct, and fully compliant with all the requirements provided in Articles 6, 12, 12-A, and 12-A-1 of the San Francisco Business and Tax Regulations Code. I acknowledge that I am providing information in response to a request for financial information pursuant to Section 6.5-1 of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit.*

*If this form is being filed by the Filer on behalf of a combined group, the Filer agrees to act as a surety and agent for each member of the combined group.*

NAME: \_\_\_\_\_  
Signature Print Full Name (and Title, if applicable)

DATE: \_\_\_\_\_ TELEPHONE (    ) \_\_\_\_\_

EMAIL: \_\_\_\_\_



BAN: _____	BUSINESS NAME: _____
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**FORM AOT-2014 Administrative Office Tax Statement**

A1.	San Francisco Payroll Expense	
A2.	Administrative Office Tax @ 1.4% (0.014)	
A3.	Quarter 1 Installment	
A4.	Quarter 2 Installment	
A5.	Quarter 3 Installment	
A6.	Net Due Prior to Penalties, Interest, or Fees (A2 minus A3, A4, and A5)	
A7.	Late Filing Penalty	
A8.	Late Payment Penalty	
A9.	Interest	
A10.	Administrative Fee	
A11.	Total Obligation Due / (Overpayment)	

- Select this box to designate 3% of the tax amount to the Neighborhood Beautification and Graffiti Clean-up Fund ("Community Challenge Grant Program"). This does NOT increase your tax liability.
- Check this box if you would like the Tax Collector to mail you a check for the amount of your overpayment listed in line A11. If you have an overpayment on line A11 and do not check this box, you must file a separate request for refund form and/or claim for refund form within the time period mandated by law or you will forfeit your refund. Your overpayment will NOT be carried forward to future years.

*I certify under penalty of perjury that I am the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the taxpayer), or an agent of the taxpayer authorized to sign this form on behalf of the taxpayer pursuant to a validly executed Power of Attorney (see Instructions), and I have examined the foregoing business tax statement including any accompanying schedules or worksheets, and the information thereon is, to the best of my knowledge and belief, true and correct, and fully compliant with all the requirements provided in Articles 6, 12, 12-A, and 12-A-1 of the San Francisco Business and Tax Regulations Code. I acknowledge that I am providing information in response to a request for financial information pursuant to Section 6.5-1 of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit.*

*If this form is being filed by the Filer on behalf of a combined group, the Filer agrees to act as a surety and agent for each member of the combined group.*

NAME: \_\_\_\_\_  
Signature Print Full Name (and Title, if applicable)

DATE: \_\_\_\_\_ TELEPHONE ( ) \_\_\_\_\_

EMAIL: \_\_\_\_\_







## Gross Receipts Tax Computation Worksheet

Use this worksheet to calculate your San Francisco Gross Receipts Tax for Tax Year 2014

Use the instructions on the following pages to fill in the cells in Table 1 below. Each cell is referenced by the column label and the row label. For instance, cell “A1” refers to the Gross Receipts for column A, row 1.

	A Gross Receipts	B Lower Bound	C Upper Bound	I	Tier I Tax	II	Tier II Tax	III	Tier III Tax	IV	Tier IV Tax
	Tax Brackets 953.1 – 953.6			\$0 to \$1,000,000		\$1,000,001 to \$2,500,000		\$2,500,001 to \$25,000,000		Over \$25,000,000	
1 953.1		0			x 0.0075% =		x 0.0100% =		x 0.0135% =		x 0.0160% =
2 953.2					x 0.0125% =		x 0.0205% =		x 0.0370% =		x 0.0475% =
3 953.3					x 0.0300% =		x 0.0325% =		x 0.0325% =		x 0.0400% =
4 953.4					x 0.0525% =		x 0.0550% =		x 0.0600% =		x 0.0650% =
5 953.5					x 0.0300% =		x 0.0350% =		x 0.0400% =		x 0.0450% =
6 953.6					x 0.0400% =		x 0.0460% =		x 0.0510% =		x 0.0560% =
	Tax Bracket 953.7			\$0 to \$1,000,000		\$1,000,001 to \$5,000,000		\$5,000,001 to \$25,000,000		Over \$25,000,000	
7 953.7					x 0.0285% =		x 0.0285% =		x 0.0300% =		x 0.0300% =
8	<b>Subtotal</b> (Sum row 1 thru 7)										
9	<b>Gross Receipts Tax</b> (Sum of cells from line 8)										

### Calculation Instructions

- 1) After filling in the table per the instructions on the following pages, multiply each cell in columns I, II, III, and IV by its corresponding tax rate in Column Tier I Tax, Tier II Tax, Tier III Tax, and Tier IV Tax, and enter the result in those columns.
- 2) Sum Column Tier I Tax, Tier II Tax, Tier III Tax, and Tier IV Tax in the respective Subtotal row, line 8.
- 3) Sum all amounts from Subtotal row, line 8, and input in line 9, “Gross Receipts Tax.” This is your Gross Receipts Tax before any credits or the Central Market Street Limit.

**NOTE: The tax year 2014 tax rate adjustment factor has already been applied.**

## Appendix A – Gross Receipts Tax Computation Worksheet 2014

Cell	Instructions
A1-A7	Complete cells A1 through A7 pursuant to the instructions at the bottom of Form GR-2014
B1	Input zero (0)
B2	Input A1
B3	Input the sum of A1 through A2
B4	Input the sum of A1 through A3
B5	Input the sum of A1 through A4
B6	Input the sum of A1 through A5
B7	Input the sum of A1 through A6
C1	Input A1
C2	Input the sum of A1 through A2
C3	Input the sum of A1 through A3
C4	Input the sum of A1 through A4
C5	Input the sum of A1 through A5
C6	Input the sum of A1 through A6
C7	Input the sum of A1 through A7

## Appendix A – Gross Receipts Tax Computation Worksheet 2014

Cell	Instructions
I-1	<ul style="list-style-type: none"> <li>a) If A1 is zero, input zero</li> <li>b) If A1 is between zero and \$1,000,000, input A1</li> <li>c) If A1 is greater than \$1,000,000, input \$1,000,000</li> </ul>
I-2	<ul style="list-style-type: none"> <li>a) If A2 is zero, input zero</li> <li>b) If B2 is greater than \$1,000,000, input zero</li> <li>c) If B2 is between zero and \$1,000,000, input the lesser of A2, and \$1,000,000 minus B2</li> </ul>
I-3	<ul style="list-style-type: none"> <li>a) If A3 is zero, input zero</li> <li>b) If B3 is greater than \$1,000,000, input zero</li> <li>c) If B3 is between zero and \$1,000,000, input the lesser of A3, and \$1,000,000 minus B3</li> </ul>
I-4	<ul style="list-style-type: none"> <li>a) If A4 is zero, input zero</li> <li>b) If B4 is greater than \$1,000,000, input zero</li> <li>c) If B4 is between zero and \$1,000,000, input the lesser of A4, and \$1,000,000 minus B4</li> </ul>
I-5	<ul style="list-style-type: none"> <li>a) If A5 is zero, input zero</li> <li>b) If B5 is greater than \$1,000,000, input zero</li> <li>c) If B5 is between zero and \$1,000,000, input the lesser of A5, and \$1,000,000 minus B5</li> </ul>
I-6	<ul style="list-style-type: none"> <li>a) If A6 is zero, input zero</li> <li>b) If B6 is greater than \$1,000,000, input zero</li> <li>c) If B6 is between zero and \$1,000,000, input the lesser of A6, and \$1,000,000 minus B6</li> </ul>
I-7	<ul style="list-style-type: none"> <li>a) If A7 is zero, input zero</li> <li>b) If B7 is greater than \$1,000,000, input zero</li> <li>c) If B7 is between zero and \$1,000,000, input the lesser of A7, and \$1,000,000 minus B7</li> </ul>

## Appendix A – Gross Receipts Tax Computation Worksheet 2014

Cell	Instructions
II-1	<ul style="list-style-type: none"> <li>a) If C1 is less than or equal to \$1,000,000, input zero</li> <li>b) If C1 is between \$1,000,001 and \$2,500,000, input the result of A1 minus \$1,000,000</li> <li>c) If C1 is greater than \$2,500,000, input \$1,500,000</li> </ul>
II-2	<ul style="list-style-type: none"> <li>a) If C2 is less than or equal to \$1,000,000, input zero</li> <li>b) If B2 is greater than \$2,500,000, input zero</li> <li>c) If B2 is between \$1,000,001 and \$2,500,000, input the lesser of A2, and \$2,500,000 minus B2</li> <li>d) If B2 is less than or equal to \$1,000,000 <b>AND</b> if C2 is greater than \$2,500,000, input \$1,500,000</li> <li>e) If B2 is less than or equal to \$1,000,000 <b>AND</b> if C2 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C2</li> </ul>
II-3	<ul style="list-style-type: none"> <li>a) If C3 is less than or equal to \$1,000,000, input zero</li> <li>b) If B3 is greater than \$2,500,000, input zero</li> <li>c) If B3 is between \$1,000,001 and \$2,500,000, input the lesser of A3, and \$2,500,000 minus B3</li> <li>d) If B3 is less than or equal to \$1,000,000 <b>AND</b> if C3 is greater than \$2,500,000, input \$1,500,000</li> <li>e) If B3 is less than or equal to \$1,000,000 <b>AND</b> if C3 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C3</li> </ul>
II-4	<ul style="list-style-type: none"> <li>a) If C4 is less than or equal to \$1,000,000, input zero</li> <li>b) If B4 is greater than \$2,500,000, input zero</li> <li>c) If B4 is between \$1,000,001 and \$2,500,000, input the lesser of A4, and \$2,500,000 minus B4</li> <li>d) If B4 is less than or equal to \$1,000,000 <b>AND</b> if C4 is greater than \$2,500,000, input \$1,500,000</li> <li>e) If B4 is less than or equal to \$1,000,000 <b>AND</b> if C4 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C4</li> </ul>
II-5	<ul style="list-style-type: none"> <li>a) If C5 is less than or equal to \$1,000,000, input zero</li> <li>b) If B5 is greater than \$2,500,000, input zero</li> <li>c) If B5 is between \$1,000,001 and \$2,500,000, input the lesser of A5, and \$2,500,000 minus B5</li> <li>d) If B5 is less than or equal to \$1,000,000 <b>AND</b> if C5 is greater than \$2,500,000, input \$1,500,000</li> <li>e) If B5 is less than or equal to \$1,000,000 <b>AND</b> if C5 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C5</li> </ul>
II-6	<ul style="list-style-type: none"> <li>a) If C6 is less than or equal to \$1,000,000, input zero</li> <li>b) If B6 is greater than \$2,500,000, input zero</li> <li>c) If B6 is between \$1,000,001 and \$2,500,000, input the lesser of A6, and \$2,500,000 minus B6</li> <li>d) If B6 is less than or equal to \$1,000,000 <b>AND</b> if C6 is greater than \$2,500,000, input \$1,500,000</li> <li>e) If B6 is less than or equal to \$1,000,000 <b>AND</b> if C6 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C6</li> </ul>
II-7	<ul style="list-style-type: none"> <li>a) If C7 is less than or equal to \$1,000,000, input zero</li> <li>b) If B7 is greater than \$5,000,000, input zero</li> <li>c) If B7 is between \$1,000,001 and \$5,000,000, input the lesser of A7, and \$5,000,000 minus B7</li> <li>d) If B7 is less than or equal to \$1,000,000 <b>AND</b> if C7 is greater than \$5,000,000, input \$4,000,000</li> <li>e) If B7 is less than or equal to \$1,000,000 <b>AND</b> if C7 is between \$1,000,000 and \$5,000,000, subtract \$1,000,000 from C7</li> </ul>

## Appendix A – Gross Receipts Tax Computation Worksheet 2014

Cell	Instructions
III-1	<ul style="list-style-type: none"> <li>a) If C1 is less than or equal to \$2,500,000, input zero</li> <li>b) If C1 is between \$2,500,001 and \$25,000,000, subtract \$2,500,000 from A1</li> <li>c) If C1 is greater than \$25,000,000, input \$22,500,000</li> </ul>
III-2	<ul style="list-style-type: none"> <li>a) If C2 is less than or equal to \$2,500,000, input zero</li> <li>b) If B2 is greater than \$25,000,000, input zero</li> <li>c) If B2 is between \$2,500,001 and \$25,000,000, input the lesser of A2, and \$25,000,000 minus B2</li> <li>d) If B2 is less than or equal to \$2,500,000 <b>AND</b> if C2 is greater than \$25,000,000, input \$22,500,000</li> <li>e) If B2 is less than or equal to \$2,500,000 <b>AND</b> if C2 is between \$2,500,000 and \$25,000,000, subtract \$2,500,000 from C2</li> </ul>
III-3	<ul style="list-style-type: none"> <li>a) If C3 is less than or equal to \$2,500,000, input zero</li> <li>b) If B3 is greater than \$25,000,000, input zero</li> <li>c) If B3 is between \$2,500,001 and \$25,000,000, input the lesser of A3, and \$25,000,000 minus B3</li> <li>d) If B3 is less than or equal to \$2,500,000 <b>AND</b> if C3 is greater than \$25,000,000, input \$22,500,000</li> <li>e) If B3 is less than or equal to \$2,500,000 <b>AND</b> if C3 is between \$2,500,000 and \$25,000,000, subtract \$2,500,000 from C3</li> </ul>
III-4	<ul style="list-style-type: none"> <li>a) If C4 is less than or equal to \$2,500,000, input zero</li> <li>b) If B4 is greater than \$25,000,000, input zero</li> <li>c) If B4 is between \$2,500,001 and \$25,000,000, input the lesser of A4, and \$25,000,000 minus B4</li> <li>d) If B4 is less than or equal to \$2,500,000 <b>AND</b> if C4 is greater than \$25,000,000, input \$22,500,000</li> <li>e) If B4 is less than or equal to \$2,500,000 <b>AND</b> if C4 is between \$2,500,000 and \$25,000,000, subtract \$2,500,000 from C4</li> </ul>
III-5	<ul style="list-style-type: none"> <li>a) If C5 is less than or equal to \$2,500,000, input zero</li> <li>b) If B5 is greater than \$25,000,000, input zero</li> <li>c) If B5 is between \$2,500,001 and \$25,000,000, input the lesser of A5, and \$25,000,000 minus B5</li> <li>d) If B5 is less than or equal to \$2,500,000 <b>AND</b> if C5 is greater than \$25,000,000, input \$22,500,000</li> <li>e) If B5 is less than or equal to \$2,500,000 <b>AND</b> if C5 is between \$2,500,000 and \$25,000,000, subtract \$2,500,000 from C5</li> </ul>
III-6	<ul style="list-style-type: none"> <li>a) If C6 is less than or equal to \$2,500,000, input zero</li> <li>b) If B6 is greater than \$25,000,000, input zero</li> <li>c) If B6 is between \$2,500,001 and \$25,000,000, input the lesser of A6, and \$25,000,000 minus B6</li> <li>d) If B6 is less than or equal to \$2,500,000 <b>AND</b> if C6 is greater than \$25,000,000, input \$22,500,000</li> <li>e) If B6 is less than or equal to \$2,500,000 <b>AND</b> if C6 is between \$2,500,000 and \$25,000,000, subtract \$2,500,000 from C6</li> </ul>
III-7	<ul style="list-style-type: none"> <li>a) If C7 is less than or equal to \$5,000,000, input zero</li> <li>b) If B7 is greater than \$25,000,000, input zero</li> <li>c) If B7 is between \$5,000,001 and \$25,000,000, input the lesser of A7, and \$25,000,000 minus B7</li> <li>d) If B7 is less than or equal to \$5,000,000 <b>AND</b> if C7 is greater than \$25,000,000, input \$22,500,000</li> <li>e) If B7 is less than or equal to \$5,000,000 <b>AND</b> if C7 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C7</li> </ul>

## Appendix A – Gross Receipts Tax Computation Worksheet 2014

Cell	Instructions
IV-1	a) If C1 is less than or equal to \$25,000,000, input zero b) If A1 is greater than \$25,000,000, subtract \$25,000,000 from A1
IV-2	a) If C2 is less than or equal to \$25,000,000, input zero b) If B2 is greater than \$25,000,000, input A2 c) If B2 is less than or equal to \$25,000,000 <b>AND</b> C2 is greater than \$25,000,000, subtract \$25,000,000 from C2
IV-3	a) If C3 is less than or equal to \$25,000,000, input zero b) If B3 is greater than \$25,000,000, input A3 c) If B3 is less than or equal to \$25,000,000 <b>AND</b> C3 is greater than \$25,000,000, subtract \$25,000,000 from C3
IV-4	a) If C4 is less than or equal to \$25,000,000, input zero b) If B4 is greater than \$25,000,000, input A4 c) If B4 is less than or equal to \$25,000,000 <b>AND</b> C4 is greater than \$25,000,000, subtract \$25,000,000 from C4
IV-5	a) If C5 is less than or equal to \$25,000,000, input zero b) If B5 is greater than \$25,000,000, input A5 c) If B5 is less than or equal to \$25,000,000 <b>AND</b> C5 is greater than \$25,000,000, subtract \$25,000,000 from C5
IV-6	a) If C6 is less than or equal to \$25,000,000, input zero b) If B6 is greater than \$25,000,000, input A6 c) If B6 is less than or equal to \$25,000,000 <b>AND</b> C6 is greater than \$25,000,000, subtract \$25,000,000 from C6
IV-7	a) If C7 is less than or equal to \$25,000,000, input zero b) If B7 is greater than \$25,000,000, input A7 c) If B7 is less than or equal to \$25,000,000 <b>AND</b> C7 is greater than \$25,000,000, subtract \$25,000,000 from C7

