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UTILITY USERS TAX STATEMENT

BUSINESS TAX SECTION
 P.O. BOX 7425
 SAN FRANCISCO, CA 94120-7425
 TELEPHONE: 311 (WITHIN SAN FRANCISCO ONLY)
 OR 415-701-2311
 www.sftreasurer.org

CITY & COUNTY OF SAN FRANCISCO – OFFICE OF THE TREASURER & TAX COLLECTOR
 JOSÉ CISNEROS, TREASURER – DAVID AUGUSTINE, TAX COLLECTOR

BUSINESS ACCOUNT NUMBER	PERIOD COVERED	DUE ON OR BEFORE

CHECK ALL SERVICES PROVIDED	
<input type="checkbox"/> Electricity	<input type="checkbox"/> Steam
<input type="checkbox"/> Gas	<input type="checkbox"/> Water

1. Total Charges for Reporting Period	\$																			
2. Exempt or Non-Taxable Charges (see instructions)																				
2A. Residential Customers (BTRC Sec 707.1)	\$																			
2B. Charges to Electrical, Gas, Water, and Steam Corporations	\$																			
2C. Other Non-Taxable or Exempt Charges	\$																			
3. Total Exempt or Non-Taxable Charges: Add Lines 2A, 2B, and 2C	\$																			
4. Taxable Charges: Subtract Line 3 from Line 1	\$																			
5. Utility Users Tax Due: Multiply Line 4 by Rate Factor of 0.075	\$																			
6. Late Filing Penalty: Add \$100.00 if delinquent	\$																			
7. Late Payment Penalty: If delinquent, multiply Line 5 by 5% per month up to 20%, plus an additional 20% on the first day of the 4 th month of delinquency	\$																			
8. Interest: Multiply Line 5 by 1% per month if delinquent	\$																			
9. Administrative Fee: If filed or paid after add \$55.00	\$																			
10. Total payment due: Add Line 5 through Line 9. Make check payable to the SF Tax Collector.	\$																			

I certify under penalty of perjury that I am the operator (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the operator), or an agent of the operator authorized to sign this form on behalf of the operator pursuant to a validly executed Power of Attorney, and I have examined the foregoing utility users 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 and 10 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.

SIGN HERE X DATE _____
 PRINT NAME _____ BUSINESS TELEPHONE# () _____
 TITLE _____ EMAIL ADDRESS _____

For the full text of the San Francisco Business & Tax Regulations Code (BTRC), Articles 6 and 10, go to www.sfgov.org/government.

- Business Account Number:** Your business account number is the 7-digit number assigned to your business by the SF Tax Collector.
- Period Covered:** This is the tax year and period for which you are reporting.
- Due On or Before:** This is the last day to file and pay without incurring penalties, interest, and an administrative fee. If the due date falls on a weekend or legal holiday, the deadline to file and pay without incurring penalties, interest, and other fees is the next business day.
- Type of Services Provided:** Indicate all applicable types of service you provide.

LINE-BY-LINE INSTRUCTIONS FOR THE UTILITY USERS TAX STATEMENT

- Line 1. **Total Charges For Reporting Period:** Report all charges collected from users of any of the following utility services in San Francisco:
- a) Electrical energy service;
 - b) Gas delivered through mains or pipes in San Francisco;
 - c) Steam heat delivered through mains or pipes in San Francisco; and
 - d) Water delivered through mains or pipes in San Francisco.
- Line 2. **Exempt or Non-Taxable Charges:** State any charges reported on Line 1 that are not subject to or are otherwise exempt from the Utility Users Tax. **Important: Service suppliers must maintain written documentation sufficient to substantiate any charges not subject to or otherwise exempt from the tax, and must provide such documentation to the SF Tax Collector upon request.**
- Line 2A. Residential Customers. Under BTRC sec. 707.1, charges for “residential customers” of electrical energy or gas, water or steam are exempt. Report any such exempt charges on Line 2A.
- Line 2B. Electrical, Gas, Water, and Steam Corporations. Any charges for electrical energy or gas to an electrical corporation or gas corporation are not subject to tax, nor are charges for water to a water corporation or charges for steam to a steam corporation. In addition, charges for gas used in the generation of electrical energy by a public utility or governmental agency are not subject to tax. (BTRC sec. 705(b)). Report any such non-taxable charges on Line 2B.
- Line 2C. Other Exempt or Non-Taxable Charges. Certain other charges included in Line 1 may be exempt or otherwise not subject to tax. Report the total amount of such exempt or non-taxable charges on Line 2C.
- Line 3. **Total Exempt or Non-Taxable Charges:** Add the exempt or non-taxable charges claimed on Lines 2A, 2B, and 2C.
- Line 4. **Taxable Charges:** Subtract Line 3 from Line 1. This is the amount of taxable charges for the reporting period.
- Line 5. **Utility Users Tax Due:** The Utility Users Tax rate is 7.5%. Multiply Line 4 by 0.075.
- Line 6. **Late Filing Penalty:** If you file your Utility Users Tax Statement after the due date, include a Late Filing Penalty of \$100 on Line 6.
- Line 7. **Late Payment Penalty:** If the payment associated with this statement will not be postmarked or received by the due date, enter a late payment penalty consisting of Line 5 multiplied by 5% for each month that the amount is delinquent for the first three months, or 40% if the amount is delinquent for four or more months. This instruction is your notification that the tax is delinquent and is subject to the penalties under BTRC sec 6.17-1.
- Line 8. **Interest:** If your payment is late, multiply Line 5 by 1% per month. There is no maximum limit to the amount of interest.
- Line 9. **Administrative Fee:** If filed or paid late, include an administrative fee of \$55 on Line 9.
- Line 10. **Total Payment Due:** Enter the total amount you owe by adding Lines 5, 6, 7, 8, and 9. Make your check payable to the **SF Tax Collector**. Write your Business Account Number on your check and mail it with your signed statement to:
- SF TAX COLLECTOR
P.O. BOX 7425
SAN FRANCISCO, CA 94120-7425

FORM MUST BE SIGNED TO BE VALID