



**CERTIFICATE OF AUTHORITY (COA) APPLICATION
TO COLLECT TRANSIENT OCCUPANCY TAX (TOT)**

Business Tax Section
P.O. Box 7425, San Francisco, CA 94120-7425

Read all instructions on the reverse of this form before completing it.

Part A: TOT Operator Information

1. Name of TOT Operator: _____
2. DBA Name (if any) _____
3. Business Account Number (required): _____ 4. FEIN or SSN: _____

Part B: TOT Location Information

5. Street Location: _____ San Francisco, CA 941 _____ Not applicable
6. Number of Transient Rooms: _____ N/A
7. Is parking offered to guests? _____ N/A
8. Is parking offered to the public? _____ N/A 9. Date operation started: _____
10. Former Operator (if applicable) Name & Address: _____

Part C: Declaration of Responsibility

By signing this application form, 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). I represent and acknowledge that I am responsible for the operation of this location or responsible for a website company, merchant of record, or any other person other than an owner, possessor, or on-site proprietor which receives payment for rent in connection with an occupancy transaction under Tax Collector Regulation 2012-1. I am responsible for the collection of the transient occupancy tax and payment of those taxes to the Tax Collector. I am liable for all applicable penalties including, but not limited to, the failure to collect and transmit the tax, for underreporting the tax, for failure to transmit the taxes to the Tax Collector, for any misrepresentations contained in this application, or for any other violations of applicable law. Those penalties may include, but are not limited to, suspension and/or revocation of the certificate. If any information included on this application should change, I agree to inform the Tax Collector of those changes in writing within five working days. I declare under penalties of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this _____ day of _____, 20____, in _____

Signature

Print Your Name

Certificate of Authority (COA) to Collect Transient Occupancy Tax General Information and Application Instructions

Every operator is required to obtain a Certificate of Authority (COA) to Collect Transient Occupancy Taxes from the City and County of San Francisco for each location. An operator is any person conducting or controlling a business subject to the tax on transient occupancy of hotel rooms. Operators include on-site proprietors of hotels as well as persons who receive rent for transient occupancy of a private residence (whether a single-family residence, condominium, apartment, or any other kind of residence) or any portion thereof, including but not limited to any room or space or portion thereof, without regard to whether such space is shared with or accessible to others. A website company, or any other person acting as merchant of record who receives rent in connection with an occupancy transaction, is an operator who is responsible for collecting the TOT owed by the occupant and for remitting the TOT to the City. All parties to an occupancy transaction must obtain a COA.

The COA authorizes the operator to collect the transient occupancy tax from the guest. The San Francisco Municipal Code requires each operator in the City and County of San Francisco to collect the transient occupancy tax on any rent, fee or charge in exchange for occupancy of a room. The occupancy tax rate is 14% of the rent for the occupancy of a room. All parties to an occupancy transaction are jointly responsible for collecting and remitting transient occupancy taxes.

A COA is issued for each location; however, a website company or merchant of record may use a single COA for all transactions in which it is not the on-site proprietor. A COA and has the same certificate number and business name as the business registration certificate. The certificate number is used for filing, account services, and payment references. Both the COA and business registration certificate must be prominently posted at each location.

Upon the cessation of business at the location named on the COA or of the website company or merchant of record, or upon the sale or transfer of the business, the operator must immediately surrender the COA to the Tax Collector and notify the Tax Collector in writing that the operator ceased to conduct the operation. The holder of the COA remains liable for the collection of transient occupancy taxes at the location and/or by the business named in the COA, and for the reporting and remittance of such taxes to the Tax Collector, until the COA is surrendered and the notice has been made.

INSTRUCTIONS FOR COMPLETING THE COA APPLICATION TO COLLECT TRANSIENT OCCUPANCY TAX

PART A: TOT OPERATOR INFORMATION

- Item 1: *Name of TOT Operator:* Enter the name of the entity applying for a COA. If you are a sole proprietor, enter your last name, followed by your first name and middle initial.
- Item 2: *DBA name (if any):* If you operate under a name other than your legal name, enter your DBA (Doing Business As).
- Item 3: *Business Account Number:* Enter the 7-digit business account number as shown on your Business Registration Certificate. Please write this number on all checks and correspondence.
- Item 4: *Employer ID Number:* Social Security Number is required if you are an individual or sole proprietorship. Husband & wife and Registered Domestic Partners (RDP) can register as sole proprietorship using a Social Security Number. For partnerships and corporations, enter your Federal Employer ID Number (FEIN).

PART B: LOCATION INFORMATION

- Item 5: *Street Location:* Enter the street address as shown on the assessor's property records.
- Item 6: *Number of Transient Rooms:* Enter how many rooms are offered at this location. *Instructions for a location that is a private residence or any portion thereof:* Write PR and enter the maximum number of individual guests the location will accommodate at one time. If at any time in the future this location is used to accommodate more individual guests, inform the Tax Collector in writing within five working days.
- Item 7: *Guest Parking:* Answer YES or NO whether guests may rent parking at this location.
- Item 8: *Public Parking:* Answer YES or NO whether the public may rent parking at this location.
- "Not applicable" declaration for Items 5-8:* You should check the "not applicable" box if you are a website company or merchant of record, other than the owner, possessor or on-site proprietor of the guest room, who receives payment for rent in connection with an occupancy transaction. See Tax Collector Regulation 2012-1.
- Item 9: *Date Operation Started:* Enter the first day of operation at this location. *Instructions for a website company or merchant of record:* Enter the first date rent was received for occupancy of any San Francisco location.
- Item 10: *Former Operator:* Provide the former operator's name and address, if applicable.

IMPORTANT REMINDERS

All questions must be answered. Incomplete applications will be returned.
Each location must submit a separate COA application.
Operating a location without a valid COA subjects the operator to fines and penalties.
Obtaining a COA does not permit a business or activity otherwise restricted by the San Francisco Municipal Code. It only allows an operator to collect and remit transient occupancy taxes.
Email us at businessstax.ttx@sfgov.org Visit our website: www.sftreasurer.org