

Business Account # _____

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



José Cisneros, Treasurer

DECLARATION OF EXEMPTION – BUSINESS REGISTRATION & TAXES

OWNER(S): _____ BUSINESS ACCOUNT #: _____

DBA/BUSINESS NAME: _____

BUSINESS LOCATION: _____

MAILING ADDRESS: _____

The information given above must be consistent with the information on your Fictitious Business Statement. Be sure to include all business names and locations for which exemption is being claimed. If you are adding, renewing or abandoning a fictitious business name, you must submit a declaration to the County Clerk.

The above person(s) or business(es) is **not required to register** with the Office of the Treasurer & Tax Collector for the reasons listed in Section 1 below:

The above person(s) or business(es) may be required to register with the Tax Collector, but is **exempt from fees and taxes for the reasons stated** in Section 2 below:

SECTION 1

- | | | |
|--------------------------|--------------------------|---|
| YES | NO | NEXUS IN SAN FRANCISCO |
| <input type="checkbox"/> | <input type="checkbox"/> | Maintains a fixed place of business within San Francisco |
| <input type="checkbox"/> | <input type="checkbox"/> | Exercises corporate or franchise powers within San Francisco |
| <input type="checkbox"/> | <input type="checkbox"/> | Owens or leases real or personal property within San Francisco for business purposes |
| <input type="checkbox"/> | <input type="checkbox"/> | Regularly maintains a stock of tangible personal property for sale in San Francisco |
| <input type="checkbox"/> | <input type="checkbox"/> | Employs or loans capital on property within San Francisco |
| <input type="checkbox"/> | <input type="checkbox"/> | Solicits business within San Francisco for all or part of any seven days during one fiscal year |
| <input type="checkbox"/> | <input type="checkbox"/> | Performs work or renders services within San Francisco for all or part of any seven days during one fiscal year |
| <input type="checkbox"/> | <input type="checkbox"/> | Utilizes the streets within San Francisco in connection with the operation of motor vehicles for business purposes for all or part of any seven days during one fiscal year |
| <input type="checkbox"/> | <input type="checkbox"/> | Liquidates a business when the liquidators thereof hold themselves out to the public as conducting such business. |

SECTION 2

- REGISTRATION FEE**
- Exempt under IRC 501(c), 501(d), or 401(a), and (other than an entity exempt under IRC 501(c)(3)) not engaged in an unrelated trade or business.
 - Bank or insurance company.
 - Other exemption (cite Code) _____.
- PAYROLL EXPENSE TAX**
- Exempt under IRC 501(c), 501(d), or 401(a), and (other than an entity exempt under IRC 501(c)(3)) not engaged in an unrelated trade or business.
 - Bank or insurance company.
 - Other exemption (cite Code) _____.
- GROSS RECEIPTS TAX**
- Exempt under Chapter 4 (section 23701 *et seq.*) of Part 11 of Division 2 of the California Revenue and Taxation Code or Subchapter F (section 501 *et seq.*) of Chapter 1 of Subtitle A of the IRC.
 - Bank or insurance company.
 - Other exemption (cite Code) _____.

If you answered "NO" to all of the above questions, you are not doing business in San Francisco and need not register with the Tax Collector.

If you checked one or more of the above, attach proof of exemption and submit a signed Application for Business Registration Certificate.

_____	_____
Received by	Date

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 (available at www.sftreasurer.org/formpoa), and I have examined the foregoing Declaration of Exemption, 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.

_____	_____	_____
PRINT - Name of owner (or authorized representative)	SIGNATURE	DATE
_____	_____	_____
TITLE	EMAIL ADDRESS	PHONE NUMBER