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

José Cisneros, Treasurer

STADIUM OPERATOR ADMISSION TAX
APPLICATION FOR PERMIT

All non-exempt operators holding an athletic contest, exhibition, or other special event at a stadium in San Francisco are required to obtain a permit from the San Francisco Tax Collector before the event is held. Operators are also required to make a deposit of a cashier's check or bond in the amount of the estimated Stadium Operator Admission Tax that will be due for the event. The deposit amount is calculated below. See Article 11 of the San Francisco Business and Tax Regulations Code for more information about these requirements.

To receive your permit, you must complete all fields of this application and mail it with your cashier's check or bond to: San Francisco Tax Collector, P.O. Box 7425, San Francisco, CA 94120-7425.

Note that the following operators are exempt from the permit and deposit requirements:
1. Athletic teams who have leases from the City and County of San Francisco for the right to exhibit athletic contests for a period longer than five years; and
2. Operators or sponsors of all-star charity athletic contests where the entire proceeds go to charity.

Operator Name _____

( ) Individual   ( ) Partnership   ( ) Corporation   ( ) Other

Mailing Address _____

Telephone Number _____

Date(s) of event(s) _____

Type of event(s) (e.g., soccer, concert, show) _____

Do, or will, tickets list tax separately? ( ) Yes   ( ) No (note that the price at which every admission ticket is sold, with the amount of the tax to be paid, must be printed on the ticket)

Deposit Calculation

Estimated Stadium Operators Admission Tax:	
1a. Estimated number of tickets sold with price/value of between $2.02 and $25.01	
1b. Multiply line 1a by $0.75	
2a. Estimated number of tickets sold with price/value of between $25.02 and $25.49	
2b. Multiply line 2a by $1.75	
3a. Estimated number of tickets sold with price/value of $25.50 or more	
3b. Multiply line 3a by $2.25	
4. Add lines 1b, 2b, and 3b to calculate your total estimated tax. This is your required deposit.	

If you consider the event to be non-taxable, explain why. Proof may be required.

_____
_____
_____
_____
_____
_____
_____

I certify under penalty of perjury that to the best of my knowledge all information contained in this application is true.

Applicant's signature _____Title _____

Telephone number: _____Email Address: _____

Date: _____