

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

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

Check Box if this is a final return  Closing Date: \_\_\_\_\_

**FORM ABT-2021**

**A. Tax Questionnaire**

A1. Did the business (and any related entities) have taxable business personal property in San Francisco in tax year 2021?	A1. <input type="checkbox"/> YES <input type="checkbox"/> NO
A2. Average number of employees per week, including those employed outside of San Francisco	A2.
A3. Number of San Francisco employees	A3.
A4. What is the compensation of your highest paid managerial employee?	A4.
A5. Are you filing as a lessor of residential real estate (i.e., residential landlord)?	A5. <input type="checkbox"/> YES <input type="checkbox"/> NO
A6. Are you claiming a TAX CREDIT? If yes, attach Form CE-2021 for each credit.	A6. <input type="checkbox"/> YES <input type="checkbox"/> NO
A7. Are you filing on behalf of a combined group of related entities or are you an entity that was part of a combined group for any portion of the tax year (even if you are filing this Return as a separate entity)? If YES attach Form CG-2021.	A7. <input type="checkbox"/> YES <input type="checkbox"/> NO
A8. Do you have commercial rent receipts to report? Note, this includes subleases. If YES, attach Form CRT-2021	A8. <input type="checkbox"/> YES <input type="checkbox"/> NO

**B. Administrative Office Tax Questionnaire – If Yes to all three, attach Form AOT-2021**

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 U.S. as of the most recent 12/31?	B1. <input type="checkbox"/> YES <input type="checkbox"/> 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(s) for the most recently completed federal income tax year?	B2. <input type="checkbox"/> YES <input type="checkbox"/> NO
B3. Was over 50% of the payroll expense (as defined in Code section 953.8(f)) in its last tax year ending 12/31 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))?	B3. <input type="checkbox"/> YES <input type="checkbox"/> NO

**C. Obligation Summary After Installments, Penalties, Interest and Fees**

C1. Gross Receipts Tax – Attach Form GR-2021, Att GR-A-2021	C1.
C2. Homelessness Gross Receipts Tax – Attach Form HGR-2021	C2.
C3. Commercial Rents Tax – Attach Form CRT-2021, Att CRT-2021 A	C3.
C4. Administrative Office Tax – Attach Form AOT-2021	C4.
C5. Homelessness Administrative Office Tax – Attach Form AOT-2021	C5.
C6. Total Due after Installments, including Penalties, Interest and Fees	C6.

FORM ABT-2021

City & County of San Francisco

Office of the Treasurer & Tax Collector



BAN: _____	BUSINESS NAME: _____
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**FORM CRT-2021**  
**Commercial Rents Tax Return**

1. Commercial Rents Taxable Receipts (Sum all Attachment CRT-2021 A lines A10)	1.
2. Commercial Rents Tax before tax credits (Sum all Attachment CRT-2021 A lines D1)	2.
3. Commercial Rents Tax Credits. Attach documentation to support the tax credit.	3.
4. Commercial Rents Tax After Credits (line 2 - line 3)	4.
5. Commercial Rents Tax Estimated Payments	5.
6. Remaining Commercial Rents Tax Principal Due (line 4 – line 5)	6.
7. Penalties, Interest and Fees (see instructions)	7.
8. Amount Due	8.

*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-1, and 21 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.*

Signature	Date	Print Name/Title
Email		Phone



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

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

**ATTACHMENT CRT-2021 A**

Submit an Attachment CRT-2021 A for each location.

ADDRESS:	
Leased Square Footage of building	

**A. 2021 Taxable Commercial Space Base**

A1. All gross receipts from the lease or sublease of space at this location, including but not limited to reimbursements and other amounts received from tenants or subtenants pursuant to the terms of the lease or sublease.	A1.	
A2. All gross receipts included in Line A1 that are from the lease of residential real estate, as defined in Section 954.1 of the Business and Tax Regulations Code.	A2.	
A3. All gross receipts included in Line A1 that are from space at this location used for Industrial Use, as defined in Section 102 of the Planning Code.	A3.	
A4. All gross receipts included in Line A1 that are from space at this location used for Arts Activities, as defined in Section 102 of the Planning Code.	A4.	
A5. All gross receipts included in Line A1 that are from space at this location used for Retail Sales or Services Activities or Retail Sales or Service Establishments, as defined in Section 303.1(c) of the Planning Code, that are not Formula Retail uses as defined in Section 303.1(b) of the Planning Code.	A5.	
A6. All gross receipts included in Line A1 that are received from exempt tenants, including governments and certain non-profits.	A6.	
A7. All gross receipts included in Line A1 that are from rent subject to the Transient Occupancy Tax.	A7.	
A8. All gross receipts included in Line A1 that are from rent subject to the Parking Tax.	A8.	
A9. Total amounts from Line A1 that are not taxable. (Sum A2 through A8)		A9.
A10. Subtract A9 from A1. Amounts from taxable Commercial Space.		A10.

**B. Warehouse Space Calculation**

B1. Of the amount in Line A10, all gross receipts that are from Warehouse Space, as defined in Section 2103(b) of the Business and Tax Regulations Code.	B1.	
B2. Multiply B1 by 1.00%, the Warehouse Space tax rate. Commercial Rents Tax for Warehouse Space at this location, before credits.	B2.	

**C. Commercial Space (Other Than Warehouse Space) Calculation**

C1. Subtract line B1 from line A10. Receipts from the Lease of Commercial Space other than Warehouse Space.	C1.	
C2. Multiply C1 by 3.50%, the tax rate for Commercial Space other than Warehouse Space. Commercial Rents Tax for other Commercial Space at this location, before credits.	C2.	

**D. Commercial Rents Tax Calculation**

D1. Sum B2 and C2. This is your Commercial Rents Tax before credits for this location.	D1.	
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BAN: _____	BUSINESS NAME: _____
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### FORM GR-2021 San Francisco Gross Receipts

**A. Business Activity**

Check each applicable business activity and enter the amount from line E1 of the corresponding Attachment GR-A and attach.

Line	Check if Applicable	Code Section	Business Activity (NAICS CODE)	Gross Receipts
A1	<input type="checkbox"/>	§953.1	Retail Trade (4400-4599)	A1.
A2	<input type="checkbox"/>		Certain Services (8110-8139)	A2.
A3	<input type="checkbox"/>		Wholesale Trade (4200-4299)	A3.
A4	<input type="checkbox"/>	§953.2	Manufacturing (3100-3399)	A4.
A5	<input type="checkbox"/>		Food Services (7220-7229)	A5.
A6	<input type="checkbox"/>		Transportation and Warehousing (4800-4999)	A6.
A7	<input type="checkbox"/>		Clean Technology (N/A)	A7.
A8	<input type="checkbox"/>		Biotechnology (N/A)	A8.
A9	<input type="checkbox"/>		Information (5100-5199)	A9.
A10	<input type="checkbox"/>	§953.3	Accommodations (7210-7219)	A10.
A11	<input type="checkbox"/>		Arts, Entertainment, and Recreation (7100-7199)	A11.
A12	<input type="checkbox"/>		Utilities (2200-2299)	A12.
A13	<input type="checkbox"/>	§953.4	Private Education and Health Services (6100-6299)	A13.
A14	<input type="checkbox"/>		Administrative and Support Services (5600-5699)	A14.
A15	<input type="checkbox"/>		Activity Not Listed / Miscellaneous Business Activities (N/A)	A15.
A16	<input type="checkbox"/>	§953.5	Construction (2300-2399)	A16.
A17	<input type="checkbox"/>	§953.6	Insurance (5240-5249)	A17.
A18	<input type="checkbox"/>		Financial Services (5210-5239)	A18.
A19	<input type="checkbox"/>		Professional, Scientific, and Technical Services (5400-5499)	A19.
A20	<input type="checkbox"/>	§953.7	Real Estate, Rental, and Leasing Services (5300-5399)	A20.
A21			Sum of lines A1 through A20	A21.

**B. Gross Receipts Payroll Apportionment**

B1. Total Payroll Within and Outside San Francisco (see instructions)	B1.
B2. Payroll Within San Francisco (see instructions)	B2.
B3. Divide B2 by B1 – This is your payroll apportionment for use in Attachment GR-A-2021	B3.

(CONTINUES ON NEXT PAGE)



BAN: _____	BUSINESS NAME: _____
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**C. Single or Multiple Tax Tier Verification**

Complete this section if you selected more than one business activity in Section A. If you selected only one business activity, go on to Section D.

Code Section	I Sum of Code Section Gross Receipts	II Percentage (Code Section Gross Receipts divided by Total)
C1. §953.1 (sum lines A1 to A3)		
C2. §953.2 (sum lines A4 to A9)		
C3. §953.3 (sum lines A10 to A12)		
C4. §953.4 (sum lines A13 to A15)		
C5. §953.5 (line A16)		
C6. §953.6 (sum lines A17 to A19)		
C7. §953.7 (line A20)		
C8. Total (sum lines A1 to A20)		

If all of lines C1 through C7 are less than or equal to 80%, input the gross receipts from each business activity in the row corresponding to the business activity in Appendix A.

If any of lines C1 through C7 is greater than 80%, when completing Appendix A distribute any amounts from other lines C1 through C7 to the business activity in the Code section with greater than 80% of your San Francisco gross receipts from which you derived the most gross receipts. If there is no such business activity (i.e., two or more business activities are equally the greatest), when completing Appendix A distribute the gross receipts to the business activity with the highest rates among business activities in that Code section that apply to business activities from which you derived the same amount of taxable gross receipts.

**D. Gross Receipts Tax Calculation – Single Business Activity**

Complete this section if you only selected one business activity. If you selected more than 1 business activity in Section A, skip this Section D and use Appendix A to calculate your Gross Receipts Tax. Distribute the gross receipts among Column I and input the tax rates corresponding to the business activity in Column II. Multiply each row of Column I by Column II and input the product in Column III. Sum Column III rows D1 through D5 and input in D6.

Gross Receipt Range	I. Gross Receipts in Range	II. Tax Rate (Select from table in instructions)	III. Tax in Range
D1. \$0 to \$1,000,000			D1.
D2. \$1,000,000.01 to \$2,500,000			D2.
D3. \$2,500,000.01 to \$5,000,000			D3.
D4. \$5,000,000.01 to \$25,000,000			D4.
D5. Greater than \$25,000,000			D5.
D6. Total Gross Receipts Tax			D6.

(CONTINUES ON NEXT PAGE)



BAN: _____	BUSINESS NAME: _____
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**E. Obligation Summary**

E1. Gross Receipts Tax (transfer from line D6 or Appendix A)	E1.
E2. Gross Receipts Tax Credits (attach Form CE-2021 as applicable)	E2.
E3. Gross Receipts Tax After Credits (E2-E3)	E3.
E4. Gross Receipts Tax Estimated Tax Payments	E4.
E5. Remaining Gross Receipts Tax Principal Due	E5.
E6. Penalties, Interest and Fees (see instructions)	E6.
E7. Amount Due after installments, penalties, interest and credits	E7.

- Check this box to designate 5.9% of the total tax amounts on line E3 to the Neighborhood Beautification and Graffiti Clean-up Fund ("Community Challenge Grant Program"). Alternately, you may specify an amount up to 5.9% of the total tax amounts on line E3 in the box at right. These designations do NOT increase your tax liability.

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*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, 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.*

Signature	Date	Print Name/Title
Email		Phone



BAN: _____	BUSINESS NAME: _____
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**FORM HGR-2021**

Complete Form HGR-2021 only if your Taxable San Francisco Gross Receipts are more than \$50,000,000

1. Transfer the amount from Form GR-2021 line A21, Total San Francisco Gross Receipts	1.
2. Transfer the amount from Form CRT-2021 line 1, Commercial Rents Taxable Receipts	2.
3. Subtract line 2 from line 1. If this amount is \$50,000,000 or less enter zero in line 4.	3.
4. Enter the amounts calculated from line 12 of Appendix B, Homelessness Gross Receipts Tax Worksheet. If line 3 is less than or equal to \$50,000,000, enter zero.	4.
5. Homelessness Gross Receipts Tax Estimated Tax Payments	5.
6. Remaining Homelessness Gross Receipts Tax Principal Due (line 4 minus line 5)	6.
7. Penalties, Interest and Fees (see instructions)	7.
8. Amount Due (line 6 plus line 7)	8.

**Taxpayer Statement**

*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-1, and 28 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.*

Signature	Date	Print Name/Title
Email		Phone



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 ACCOMMODATIONS**

Complete a separate page for each business activity.		
For the <b>ACCOMMODATIONS</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.		
Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Total Within San Francisco. These are the gross receipts attributable to San Francisco for <b>ACCOMMODATIONS</b> .		





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

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

**ATTACHMENT GR-A-2021 ADMINISTRATIVE & SUPPORT SERVICES**

Complete a separate page for each business activity.

For the **ADMINISTRATIVE & SUPPORT 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.

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for <b>ADMINISTRATIVE &amp; SUPPORT SERVICES</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.		
Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for <b>ARTS ENTERTAINMENT &amp; RECREATION</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
D3. Multiply D2 by 50%		
D4. Multiply C1 Total Within San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for <b>BIOTECHNOLOGY</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 CERTAIN SERVICES**

Complete a separate page for each business activity.

For the **CERTAIN 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.

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for <b>CERTAIN SERVICES</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 CLEAN TECHNOLOGY**

Complete a separate page for each business activity.		
For the <b>CLEAN TECHNOLOGY</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 Within and Outside San Francisco	Total Within 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		
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
D3. Multiply D2 by 50%		
D4. Multiply C1 Total Within San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for <b>CLEAN TECHNOLOGY</b> .		



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

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

**ATTACHMENT GR-A-2021 CONSTRUCTION**

Complete a separate page for each business activity.

For the **CONSTRUCTION** 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.

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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 A1 through A9		
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
D3. Multiply D2 by 50%		
D4. Multiply C1 Total Within San Francisco by 50%		
D5. Sum D3 and D4		
D6. Amount ATTACHMENT CON SUB-2021 Total. Attach sheet(s) to Return.		
E1. Subtract D6 from D5. These are the gross receipts attributable to San Francisco for <b>CONSTRUCTION</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.		
Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for <b>PRIVATE EDUCATION &amp; HEALTH SERVICES</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.		
Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for <b>FINANCIAL SERVICES</b> .		





BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
D3. Multiply D2 by 50%		
D4. Multiply C1 Total Within San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for <b>FOOD SERVICES</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
D3. Multiply D2 by 50%		
D4. Multiply C1 Total Within San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for <b>INFORMATION</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.		
Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for <b>INSURANCE</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
D3. Multiply D2 by 50%		
D4. Multiply C1 Total Within San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for <b>MANUFACTURING</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.		
Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for <b>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICES</b> .		



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

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

**ATTACHMENT GR-A-2021 REAL ESTATE & RENTAL & LEASING SERVICES  
DO NOT USE TO FILE AS A LESSOR OF RESIDENTIAL REAL ESTATE (LANDLORD)  
UNLESS YOU ARE TAKING TAX CREDITS OR EXCLUSIONS  
USE FORM L-2021 INSTEAD**

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.		
Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Total Within San Francisco. These are the gross receipts attributable to San Francisco for <b>REAL ESTATE &amp; RENTAL &amp; LEASING SERVICES</b>		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
D3. Multiply D2 by 50%		
D4. Multiply C1 Total Within San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for <b>RETAIL TRADE</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.		
Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within 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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
D3. Multiply D2 by 50%		
D4. Multiply C1 Total Within San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for <b>TRANSPORTATION &amp; WAREHOUSING</b> .		





BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 UTILITIES**

Complete a separate page for each business activity.

For the **UTILITIES** 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.

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
D3. Multiply D2 by 50%		
D4. Multiply C1 Total Within San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for <b>UTILITIES</b> .		



BAN: _____	BUSINESS NAME: _____
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**ATTACHMENT GR-A-2021 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.

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
D3. Multiply D2 by 50%		
D4. Multiply C1 Total Within San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for <b>WHOLESALE TRADE</b> .		



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

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

**ATTACHMENT GR-A-2021 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.		
Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco	Total Within 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		
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco	Total Within San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2021.		
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. Complete, enter the result and attach Attachment PTE-2021.		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result and attach Attachment RPTT-2021.		
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 Apportionment from Form GR-2021, line B3		
D2. Multiply D1 by C1 Total Within and Outside San Francisco		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for the business activity inserted above.		



BAN: _____	BUSINESS NAME: _____
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**FORM CE-2021**

**Seven (7) Digit Business Account Number of Eligible Person:** \_\_\_\_\_

To claim a tax credit you must submit this Form CE-2021 and any required supporting documentation.

**A. Commercial Rents Tax Credit for Qualifying Child Care Facilities (QCCF)**

Taxpayers that lease or provide Commercial Space to QCCF, as defined in Code section 2106.1, may claim a tax credit against the Commercial Rents Tax.

#	A1 QCCF Name	A2 QCCF Address	A3 Licensed Capacity	A4 Tax Credit (Select from Table Below)
1				
2				
3				
Total				

Number of Infants, Toddlers, and Preschool-Age Children	Amount of Credit
1 to 49	\$7,200
50-99	\$16,000
100 or more	\$36,000

To claim this tax credit, you **must** submit this Form CE-2021 **and** attach the following documentation to validate your tax credit:

1. Copies of the licenses issued by the California Department of Social Services for the Qualifying Child Care Facilities; and
2. Copies of the leases or contracts for Commercial Space with such facilities.

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**B. Biotechnology “Payroll Expense Tax Exclusion” Credit**

B1. Input the payroll expense that would have been excluded from the eligible person’s San Francisco payroll expense due to the Biotechnology Exclusion in former Code section 906.1.	B1.
B2. Multiply the amount in line B1 by 1.5% (0.015). This product is the eligible person’s “Payroll Expense Tax Exclusion” Credit.	B2.

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**C. Enterprise Zone “Payroll Expense Tax Exclusion” Credit**

C1. Input the grand total from the person’s Enterprise Zone Tax Credit Worksheet, provided by the Office of the Treasurer & Tax Collector. This is the eligible person’s “Payroll Expense Tax Exclusion” Credit.	C1.
--	-----



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

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

**FORM AOT-2021 Administrative Office Tax & Homelessness Administrative Office Tax**

If you are completing this Form AOT-2021 on behalf of a combined group of related entities, attach a list of the related entities, including for each entity a Business Account Number, business name(s), and the percent the entity was in the group for the filing period. (See instructions for more information)

A1.	San Francisco Payroll Expense	A1.
A2.	Administrative Office Tax @ 1.4% (0.014)	A2.
A3.	Administrative Office Tax Estimated Tax Payments	A3.
A4.	Remaining Administrative Office Tax Principal Due (line A2 minus line A3)	A4.
A5.	Penalties, Interest and Fees (see instructions)	A5.
A6.	Amount Due (line A4 plus line A5) Transfer to Form ABT-2021 Section C.	A6.

Check this box to designate 5.9% of the total tax amounts on line A2 to the Neighborhood Beautification and Graffiti Clean-up Fund ("Community Challenge Grant Program"). Alternately, you may specify an amount up to 5.9% of the total tax amounts on line A2 in the box at right. These designations do NOT increase your tax liability.

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B1.	Homelessness AOT @ 1.5% (0.015) (multiply by line A1)	B1.
B2.	Homelessness AOT Estimated Tax Payments	B2.
B3.	Remaining Homelessness AOT Principal Due (line B1 minus line B2)	B3.
B4.	Penalties, Interest and Fees (see instructions)	B4.
B5.	Amount Due (line B3 plus line B4) Transfer to Form ABT-2021 Section C	B5.

*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-1, and 28 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.*

Signature	Date	Print Name/Title
Email	Phone	



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

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

**ATTACHMENT CON SUB-2021**  
**Construction Business Activity Subcontractor Reduction Calculation**  
 Page \_ of \_

Complete this form if you are reducing your construction gross receipts by amounts paid to subcontractors. Enter the Business Account Numbers of subcontractors that received payments from you during the tax year, as well as the project location, and the total payments made or recognized. Amounts reported in this form must have been included in line C1 of the “Total Within San Francisco” column on Attachment GR-A-2021 CONSTRUCTION. Complete for each location and subcontractor. Attach additional sheets if necessary. Taxpayers may alternately submit the spreadsheet available at: <https://sftreasurer.org/SUBWORKSHEET>

#	A1 Business Account Number	A2 Business Name	B1 Project Location (San Francisco only)	C1 Total Payments Made or Recognized in Tax Year
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
<b>TOTAL</b>	<b>Sum and transfer to Attachment GR-A-2021 CONSTRUCTION, line D6.</b>			



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

**ATTACHMENT REL ENT-2021**  
**Related Entity Exclusion Calculation**  
 Page \_ of \_

Complete this form if you are excluding amounts received from related entities. Enter the Business Account Numbers, Tax Identification Numbers, and names of the related entities of the related entities from which you received gross receipts. Enter the amounts received from each related entity within and outside San Francisco in column A4. Enter the total received within San Francisco in column A5. Sum columns A4 and A5, then transfer to the appropriate Attachment GR-A 2021. Complete for each business activity, as applicable.

**BUSINESS ACTIVITY:** \_\_\_\_\_

#	A1 Business Account Number	A2 Tax Identification Number	A3 Related Entity Name	A4 Total Received Within and Outside San Francisco	A5 Total Received Within San Francisco
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
<b>TOTAL</b>	<b>Sum and transfer to the applicable Attachment GR-A-2021, line B1.</b>				



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

**ATTACHMENT PTE-2021**  
**Pass-Through Entity Exclusion Calculation**  
 Page \_ of \_

Complete this form if you are excluding amounts received as the distributive share from pass-through entities that are also subject to the San Francisco Gross Receipts Tax. Enter the Business Account Numbers, Tax Identification Numbers, and names of the pass-through entities from which you received gross receipts. Enter the amounts received from each related entity within and outside San Francisco in column A4. Enter the total received within San Francisco in column A5. Sum columns A4 and A5, then transfer to the appropriate Attachment GR-A 2021. Complete for each business activity, as applicable.

**BUSINESS ACTIVITY:** \_\_\_\_\_

#	A1 Business Account Number	A2 Tax Identification Number	A3 Related Entity Name	A4 Total Received Within and Outside San Francisco	A5 Total Received Within San Francisco
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
<b>TOTAL</b>	<b>Sum and transfer to the applicable Attachment GR-A-2021, line B4.</b>				





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

**ATTACHMENT RPTT-2021**  
**Real Property Transfer Tax Exclusion Calculation**  
 Page \_ of \_

Complete this form if you are excluding amounts received from the sale of real property where the Real Property Transfer Tax was paid. Enter the Block, Lot, and address of the real property where the Real Property Transfer Tax was paid. Enter the amounts received from the sale of each real property within and outside San Francisco in column A4. Enter the amounts received within San Francisco in column A5. Sum columns A4 and A5, then transfer to the appropriate Attachment GR-A 2021. Complete for each business activity, as applicable.

**BUSINESS ACTIVITY:** \_\_\_\_\_

#	A1 Business Account Number	A2 Tax Identification Number	A3 Related Entity Name	A4 Total Received Within and Outside San Francisco	A5 Total Received Within San Francisco
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
<b>TOTAL</b>	<b>Sum and transfer to the applicable Attachment GR-A-2021, line B5.</b>				



BAN: _____	BUSINESS NAME: _____
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**FORM CG-2021**

**Combined Groups and Certain Separate Filers**

Page \_ of \_

Complete this form if you are a combined group, or if you (or any portion of your business) were part of a combined group for any portion of the tax year, even if not filing as part of a combined group with this Return. Complete a separate section of this form for each entity engaged in business in San Francisco on whose behalf you are filing this Return. Attach additional sheets if necessary.

	A Business Account Number	B Business Name	C Percent of Entity Included in Filing (100% if Wholly in Group)	D Date Entered Group	E Date Exited Group
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					



# Gross Receipts Tax Computation Worksheet

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.

#	Business Activity	A Gross Receipts	B Lower Bound	C Upper Bound	Tier I (\$0 to \$1,000,000)		Tier II (\$1,000,000.01 to \$2,500,000)		Tier III (\$2,500,000.01 to \$5,000,000)		Tier IV (\$5,000,000.01 to \$25,000,000)		Tier V (Over \$25,000,000)	
					I Gross Receipts	Tier I Tax	II Gross Receipts	Tier II Tax	III Gross Receipts	Tier III Tax	IV Gross Receipts	Tier IV Tax	V Gross Receipts	Tier V Tax
1	Retail Trade / Certain Services		0			0.053%		0.070%		0.095%		0.095%		0.224%
2	Wholesale Trade					0.105%		0.140%		0.189%		0.189%		0.224%
3	Manufacturing / Food Services					0.088%		0.144%		0.259%		0.259%		0.665%
4	Transportation and Warehousing / Clean Technology / Biotechnology					0.175%		0.287%		0.518%		0.518%		0.665%
5	Information					0.560%		0.644%		0.714%		0.714%		0.784%
6	Accommodations / Arts, Entertainment and Recreation					0.210%		0.228%		0.228%		0.228%		0.560%
7	Utilities					0.420%		0.455%		0.455%		0.455%		0.560%
8	Private Education and Health Services / Administrative and Support Services / Activity Not Listed					0.735%		0.770%		0.840%		0.840%		0.910%
9	Construction					0.420%		0.490%		0.560%		0.560%		0.630%
10	Insurance / Financial Services / Professional, Scientific and Technical Services					0.560%		0.644%		0.714%		0.714%		0.784%
11	Real Estate and Rental and Leasing Services					0.399%		0.399%		0.399%		0.420%		0.420%
12	TOTAL													

## Appendix A – Gross Receipts Tax Computation Worksheet 2021

Posted 1/14/2022

### Calculation Instructions

- 1) After filling in the table per the instructions on the following pages, multiply each cell in columns I, II, III, IV, and V by its corresponding tax rate in Column Tier I Tax, Tier II Tax, Tier III Tax, Tier IV Tax, and Tier V Tax, and enter the result in those columns.
- 2) Sum Column Tier I Tax, Tier II Tax, Tier III Tax, Tier IV Tax, and Tier V Tax in the respective TOTAL row, line 12.
- 3) Sum all amounts from TOTAL row, line 12, and transfer to Form GR-2021, line E1.

Cell	Instructions
A1- A11	Complete cells A1 through A11 by summing all the gross receipts reported for each business activity listed in the row from Form GR-2021, Section A
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
B8	Input the sum of A1 through A7
B9	Input the sum of A1 through A8
B10	Input the sum of A1 through A9
B11	Input the sum of A1 through A10
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
C8	Input the sum of A1 through A8
C9	Input the sum of A1 through A9
C10	Input the sum of A1 through A10
C11	Input the sum of A1 through A11

## Appendix A – Gross Receipts Tax Computation Worksheet 2021

Posted 1/14/2022

Cell	Instructions
I-1	a) If A1 is zero, input zero b) If A1 is between zero and \$1,000,000, input A1 c) If A1 is greater than \$1,000,000, input \$1,000,000
I-2	a) If A2 is zero, input zero b) If B2 is greater than \$1,000,000, input zero c) If B2 is between zero and \$1,000,000, input the lesser of A2, and \$1,000,000 minus B2
I-3	a) If A3 is zero, input zero b) If B3 is greater than \$1,000,000, input zero c) If B3 is between zero and \$1,000,000, input the lesser of A3, and \$1,000,000 minus B3
I-4	a) If A4 is zero, input zero b) If B4 is greater than \$1,000,000, input zero c) If B4 is between zero and \$1,000,000, input the lesser of A4, and \$1,000,000 minus B4
I-5	a) If A5 is zero, input zero b) If B5 is greater than \$1,000,000, input zero c) If B5 is between zero and \$1,000,000, input the lesser of A5, and \$1,000,000 minus B5
I-6	a) If A6 is zero, input zero b) If B6 is greater than \$1,000,000, input zero c) If B6 is between zero and \$1,000,000, input the lesser of A6, and \$1,000,000 minus B6
I-7	a) If A7 is zero, input zero b) If B7 is greater than \$1,000,000, input zero c) If B7 is between zero and \$1,000,000, input the lesser of A7, and \$1,000,000 minus B7
I-8	a) If A8 is zero, input zero b) If B8 is greater than \$1,000,000, input zero c) If B8 is between zero and \$1,000,000, input the lesser of A8, and \$1,000,000 minus B8
I-9	a) If A9 is zero, input zero b) If B9 is greater than \$1,000,000, input zero c) If B9 is between zero and \$1,000,000, input the lesser of A9, and \$1,000,000 minus B9
I-10	a) If A10 is zero, input zero b) If B10 is greater than \$1,000,000, input zero c) If B10 is between zero and \$1,000,000, input the lesser of A10, and \$1,000,000 minus B10
I-11	a) If A11 is zero, input zero b) If B11 is greater than \$1,000,000, input zero c) If B11 is between zero and \$1,000,000, input the lesser of A11, and \$1,000,000 minus B11

## Appendix A – Gross Receipts Tax Computation Worksheet 2021

Posted 1/14/2022

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 \$1,000,000.01 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 \$1,000,000.01 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 \$1,000,000.01 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 \$1,000,000.01 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 \$1,000,000.01 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 \$1,000,000.01 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 \$2,500,000, input zero</li> <li>c) If B7 is between \$1,000,000.01 and \$2,500,000, input the lesser of A7, and \$2,500,000 minus B7</li> <li>d) If B7 is less than or equal to \$1,000,000 <b>AND</b> if C7 is greater than \$2,500,000, input \$1,500,000</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 \$2,500,000, subtract \$1,000,000 from C7</li> </ul>
II-8	<ul style="list-style-type: none"> <li>a) If C8 is less than or equal to \$1,000,000, input zero</li> <li>b) If B8 is greater than \$2,500,000, input zero</li> <li>c) If B8 is between \$1,000,000.01 and \$2,500,000, input the lesser of A8, and \$2,500,000 minus B8</li> <li>d) If B8 is less than or equal to \$1,000,000 <b>AND</b> if C8 is greater than \$2,500,000, input \$1,500,000</li> <li>e) If B8 is less than or equal to \$1,000,000 <b>AND</b> if C8 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C8</li> </ul>
II-9	<ul style="list-style-type: none"> <li>a) If C9 is less than or equal to \$1,000,000, input zero</li> <li>b) If B9 is greater than \$2,500,000, input zero</li> <li>c) If B9 is between \$1,000,000.01 and \$2,500,000, input the lesser of A9, and \$2,500,000 minus B9</li> <li>d) If B9 is less than or equal to \$1,000,000 <b>AND</b> if C9 is greater than \$2,500,000, input \$1,500,000</li> </ul>

## Appendix A – Gross Receipts Tax Computation Worksheet 2021

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	<p>e) If B9 is less than or equal to \$1,000,000 <b>AND</b> if C9 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C9</p>
<p>II-10</p>	<p>a) If C10 is less than or equal to \$1,000,000, input zero  b) If B10 is greater than \$2,500,000, input zero  c) If B10 is between \$1,000,000.01 and \$2,500,000, input the lesser of A10, and \$2,500,000 minus B10  d) If B10 is less than or equal to \$1,000,000 <b>AND</b> if C10 is greater than \$2,500,000, input \$1,500,000  e) If B10 is less than or equal to \$1,000,000 <b>AND</b> if C10 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C10</p>
<p>II-11</p>	<p>a) If C11 is less than or equal to \$1,000,000, input zero  b) If B11 is greater than \$2,500,000, input zero  c) If B11 is between \$1,000,000.01 and \$2,500,000, input the lesser of A11, and \$2,500,000 minus B11  d) If B11 is less than or equal to \$1,000,000 <b>AND</b> if C11 is greater than \$2,500,000, input \$1,500,000  e) If B11 is less than or equal to \$1,000,000 <b>AND</b> if C11 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C11</p>

## Appendix A – Gross Receipts Tax Computation Worksheet 2021

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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 \$2,500,000.01 and \$5,000,000, subtract \$2,500,000 from A1</li> <li>c) If C1 is greater than \$5,000,000, input \$2,500,000</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 \$5,000,000, input zero</li> <li>c) If B2 is between \$2,500,000.01 and \$5,000,000, input the lesser of A2, and \$5,000,000 minus B2</li> <li>d) If B2 is less than or equal to \$2,500,000 <b>AND</b> if C2 is greater than \$5,000,000, input \$2,500,000</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 \$5,000,000, 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 \$5,000,000, input zero</li> <li>c) If B3 is between \$2,500,000.01 and \$5,000,000, input the lesser of A3, and \$5,000,000 minus B3</li> <li>d) If B3 is less than or equal to \$2,500,000 <b>AND</b> if C3 is greater than \$5,000,000, input \$2,500,000</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 \$5,000,000, 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 \$5,000,000, input zero</li> <li>c) If B4 is between \$2,500,000.01 and \$5,000,000, input the lesser of A4, and \$5,000,000 minus B4</li> <li>d) If B4 is less than or equal to \$2,500,000 <b>AND</b> if C4 is greater than \$5,000,000, input \$2,500,000</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 \$5,000,000, 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 \$5,000,000, input zero</li> <li>c) If B5 is between \$2,500,000.01 and \$5,000,000, input the lesser of A5, and \$5,000,000 minus B5</li> <li>d) If B5 is less than or equal to \$2,500,000 <b>AND</b> if C5 is greater than \$5,000,000, input \$2,500,000</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 \$5,000,000, 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 \$5,000,000, input zero</li> <li>c) If B6 is between \$2,500,000.01 and \$5,000,000, input the lesser of A6, and \$5,000,000 minus B6</li> <li>d) If B6 is less than or equal to \$2,500,000 <b>AND</b> if C6 is greater than \$5,000,000, input \$2,500,000</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 \$5,000,000, 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 \$2,500,000, input zero</li> <li>b) If B7 is greater than \$5,000,000, input zero</li> <li>c) If B7 is between \$2,500,000.01 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 \$2,500,000 <b>AND</b> if C7 is greater than \$5,000,000, input \$2,500,000</li> <li>e) If B7 is less than or equal to \$2,500,000 <b>AND</b> if C7 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C7</li> </ul>
III-8	<ul style="list-style-type: none"> <li>a) If C8 is less than or equal to \$2,500,000, input zero</li> <li>b) If B8 is greater than \$5,000,000, input zero</li> <li>c) If B8 is between \$2,500,000.01 and \$5,000,000, input the lesser of A8, and \$5,000,000 minus B8</li> <li>d) If B8 is less than or equal to \$2,500,000 <b>AND</b> if C8 is greater than \$5,000,000, input \$2,500,000</li> <li>e) If B8 is less than or equal to \$2,500,000 <b>AND</b> if C8 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C8</li> </ul>
III-9	<ul style="list-style-type: none"> <li>a) If C9 is less than or equal to \$2,500,000, input zero</li> <li>b) If B9 is greater than \$5,000,000, input zero</li> <li>c) If B9 is between \$2,500,000.01 and \$5,000,000, input the lesser of A9, and \$5,000,000 minus B9</li> <li>d) If B9 is less than or equal to \$2,500,000 <b>AND</b> if C9 is greater than \$5,000,000, input \$2,500,000</li> <li>e) If B9 is less than or equal to \$2,500,000 <b>AND</b> if C9 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C9</li> </ul>



## Appendix A – Gross Receipts Tax Computation Worksheet 2021

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III-10	<ul style="list-style-type: none"> <li>a) If C10 is less than or equal to \$2,500,000, input zero</li> <li>b) If B10 is greater than \$5,000,000, input zero</li> <li>c) If B10 is between \$2,500,000.01 and \$5,000,000, input the lesser of A10, and \$5,000,000 minus B10</li> <li>d) If B10 is less than or equal to \$2,500,000 <b>AND</b> if C10 is greater than \$5,000,000, input \$2,500,000</li> <li>e) If B10 is less than or equal to \$2,500,000 <b>AND</b> if C10 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C10</li> </ul>
III-11	<ul style="list-style-type: none"> <li>a) If C11 is less than or equal to \$2,500,000, input zero</li> <li>b) If C11 is greater than \$5,000,000, input zero</li> <li>c) If B11 is between \$2,500,000.01 and \$5,000,000, input the lesser of A11, and \$5,000,000 minus B11</li> <li>d) If B11 is less than or equal to \$2,500,000 <b>AND</b> if C11 is greater than \$5,000,000, input \$2,500,000</li> <li>e) If B11 is less than or equal to \$2,500,000 <b>AND</b> if C11 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C11</li> </ul>

Cell	Instructions
IV-1	<ul style="list-style-type: none"> <li>a) If C1 is less than or equal to \$5,000,000, input zero</li> <li>b) If C1 is between \$5,000,000.01 and \$25,000,000, subtract \$5,000,000 from A1</li> <li>c) If C1 is greater than \$25,000,000, input \$20,000,000</li> </ul>
IV-2	<ul style="list-style-type: none"> <li>a) If C2 is less than or equal to \$5,000,000, input zero</li> <li>b) If B2 is greater than \$25,000,000, input zero</li> <li>c) If B2 is between \$5,000,000.01 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 \$5,000,000 <b>AND</b> if C2 is greater than \$25,000,000, input \$20,000,000</li> <li>e) If B2 is less than or equal to \$5,000,000 <b>AND</b> if C2 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C2</li> </ul>
IV-3	<ul style="list-style-type: none"> <li>a) If C3 is less than or equal to \$5,000,000, input zero</li> <li>b) If B3 is greater than \$25,000,000, input zero</li> <li>c) If B3 is between \$5,000,000.01 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 \$5,000,000 <b>AND</b> if C3 is greater than \$25,000,000, input \$20,000,000</li> <li>e) If B3 is less than or equal to \$5,000,000 <b>AND</b> if C3 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C3</li> </ul>
IV-4	<ul style="list-style-type: none"> <li>a) If C4 is less than or equal to \$5,000,000, input zero</li> <li>b) If B4 is greater than \$25,000,000, input zero</li> <li>c) If B4 is between \$5,000,000.01 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 \$5,000,000 <b>AND</b> if C4 is greater than \$25,000,000, input \$20,000,000</li> <li>e) If B4 is less than or equal to \$5,000,000 <b>AND</b> if C4 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C4</li> </ul>
IV-5	<ul style="list-style-type: none"> <li>a) If C5 is less than or equal to \$5,000,000, input zero</li> <li>b) If B5 is greater than \$25,000,000, input zero</li> <li>c) If B5 is between \$5,000,000.01 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 \$5,000,000 <b>AND</b> if C5 is greater than \$25,000,000, input \$20,000,000</li> <li>e) If B5 is less than or equal to \$5,000,000 <b>AND</b> if C5 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C5</li> </ul>
IV-6	<ul style="list-style-type: none"> <li>a) If C6 is less than or equal to \$5,000,000, input zero</li> <li>b) If B6 is greater than \$25,000,000, input zero</li> <li>c) If B6 is between \$5,000,000.01 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 \$5,000,000 <b>AND</b> if C6 is greater than \$25,000,000, input \$20,000,000</li> <li>e) If B6 is less than or equal to \$5,000,000 <b>AND</b> if C6 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C6</li> </ul>
IV-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 \$5,000,000.01 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 \$20,000,000</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 2021

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IV-8	<ul style="list-style-type: none"> <li>a) If C8 is less than or equal to \$5,000,000, input zero</li> <li>b) If B8 is greater than \$25,000,000, input zero</li> <li>c) If B8 is between \$5,000,000.01 and \$25,000,000, input the lesser of A8, and \$25,000,000 minus B8</li> <li>d) If B8 is less than or equal to \$5,000,000 <b>AND</b> if C8 is greater than \$25,000,000, input \$20,000,000</li> <li>e) If B8 is less than or equal to \$5,000,000 <b>AND</b> if C8 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C8</li> </ul>
IV-9	<ul style="list-style-type: none"> <li>a) If C9 is less than or equal to \$5,000,000, input zero</li> <li>b) If B9 is greater than \$25,000,000, input zero</li> <li>c) If B9 is between \$5,000,000.01 and \$25,000,000, input the lesser of A9, and \$25,000,000 minus B9</li> <li>d) If B9 is less than or equal to \$5,000,000 <b>AND</b> if C9 is greater than \$25,000,000, input \$20,000,000</li> <li>e) If B9 is less than or equal to \$5,000,000 <b>AND</b> if C9 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C9</li> </ul>
IV-10	<ul style="list-style-type: none"> <li>a) If C10 is less than or equal to \$5,000,000, input zero</li> <li>b) If B10 is greater than \$25,000,000, input zero</li> <li>c) If B10 is between \$5,000,000.01 and \$25,000,000, input the lesser of A10, and \$25,000,000 minus B10</li> <li>d) If B10 is less than or equal to \$5,000,000 <b>AND</b> if C10 is greater than \$25,000,000, input \$20,000,000</li> <li>e) If B10 is less than or equal to \$5,000,000 <b>AND</b> if C10 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C10</li> </ul>
IV-11	<ul style="list-style-type: none"> <li>a) If C11 is less than or equal to \$5,000,000, input zero</li> <li>b) If B11 is greater than \$25,000,000, input zero</li> <li>c) If B11 is between \$5,000,000.01 and \$25,000,000, input the lesser of A11, and \$25,000,000 minus B11</li> <li>d) If B11 is less than or equal to \$5,000,000 <b>AND</b> if C11 is greater than \$25,000,000, input \$20,000,000</li> <li>e) If B11 is less than or equal to \$5,000,000 <b>AND</b> if C11 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C11</li> </ul>

Cell	Instructions
V-1	<ul style="list-style-type: none"> <li>a) If C1 is less than or equal to \$25,000,000, input zero</li> <li>b) If A1 is greater than \$25,000,000, subtract \$25,000,000 from A1</li> </ul>
V-2	<ul style="list-style-type: none"> <li>a) If C2 is less than or equal to \$25,000,000, input zero</li> <li>b) If B2 is greater than \$25,000,000, input A2</li> <li>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</li> </ul>
V-3	<ul style="list-style-type: none"> <li>a) If C3 is less than or equal to \$25,000,000, input zero</li> <li>b) If B3 is greater than \$25,000,000, input A3</li> <li>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</li> </ul>
V-4	<ul style="list-style-type: none"> <li>a) If C4 is less than or equal to \$25,000,000, input zero</li> <li>b) If B4 is greater than \$25,000,000, input A4</li> <li>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</li> </ul>
V-5	<ul style="list-style-type: none"> <li>a) If C5 is less than or equal to \$25,000,000, input zero</li> <li>b) If B5 is greater than \$25,000,000, input A5</li> <li>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</li> </ul>
V-6	<ul style="list-style-type: none"> <li>a) If C6 is less than or equal to \$25,000,000, input zero</li> <li>b) If B6 is greater than \$25,000,000, input A6</li> <li>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</li> </ul>
V-7	<ul style="list-style-type: none"> <li>a) If C7 is less than or equal to \$25,000,000, input zero</li> <li>b) If B7 is greater than \$25,000,000, input A7</li> <li>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</li> </ul>
V-8	<ul style="list-style-type: none"> <li>a) If C8 is less than or equal to \$25,000,000, input zero</li> <li>b) If B8 is greater than \$25,000,000, input A8</li> <li>c) If B8 is less than or equal to \$25,000,000 <b>AND</b> C8 is greater than \$25,000,000, subtract \$25,000,000 from C8</li> </ul>

## Appendix A – Gross Receipts Tax Computation Worksheet 2021

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V-9	a) If C9 is less than or equal to \$25,000,000, input zero b) If B9 is greater than \$25,000,000, input A9 c) If B9 is less than or equal to \$25,000,000 <b>AND</b> C9 is greater than \$25,000,000, subtract \$25,000,000 from C9
V-10	a) If C10 is less than or equal to \$25,000,000, input zero b) If B10 is greater than \$25,000,000, input A10 c) If B10 is less than or equal to \$25,000,000 <b>AND</b> C10 is greater than \$25,000,000, subtract \$25,000,000 from C10
V-11	d) If C11 is less than or equal to \$25,000,000, input zero e) If B11 is greater than \$25,000,000, input A11 f) If B11 is less than or equal to \$25,000,000 <b>AND</b> C11 is greater than \$25,000,000, subtract \$25,000,000 from C11

## Appendix B – Homelessness Gross Receipts Tax Computation Worksheet

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Use this worksheet to calculate your San Francisco Homelessness Gross Receipts Tax for Tax Year 2021

#	Business Activity	Tax Brackets 953.1 – 953.7			\$0 to \$50,000,000		Over \$50,000,000	
		A Gross Receipts	B Lower Bound	C Upper Bound	D	Column D Tax	E	Column E Tax
1	Retail Trade / Certain Services		0			x 0.0% =		x 0.175% =
2	Wholesale Trade					x 0.0% =		x 0.175% =
3	Manufacturing / Food Services					x 0.0% =		x 0.500% =
4	Transportation and Warehousing / Clean Technology / Biotechnology					x 0.0% =		x 0.500% =
5	Information					x 0.0% =		x 0.500% =
6	Accommodations / Arts, Entertainment and Recreation					x 0.0% =		x 0.425% =
7	Utilities					x 0.0% =		x 0.425% =
8	Private Education and Health Services / Administrative and Support Services / Activity Not Listed					x 0.0% =		x 0.690% =
9	Construction					x 0.0% =		x 0.475% =
10	Insurance / Financial Services / Professional, Scientific and Technical Services					x 0.0% =		x 0.600% =
11	Real Estate and Rental and Leasing Services					x 0.0% =		x 0.325% =
12		<b>Homelessness Gross Receipts Tax (sum of Column E products)</b>						

Enter the same values as Appendix A in columns A, B, and C, less any amounts excluded due to being subject to the Commercial Rents Tax. Then enter the values as instructed below. Then multiply Column E by the applicable rates. Sum Column E Tax on line 12 and enter in Form HGR-2021, line 4.

## Appendix B – Homelessness Gross Receipts Tax Computation Worksheet

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Cell	Instructions
D-1	<ul style="list-style-type: none"> <li>a) If A1 is zero, input zero</li> <li>b) If A1 is between zero and \$50,000,000, input A1</li> <li>c) If A1 is greater than \$50,000,000, input \$50,000,000</li> </ul>
D-2	<ul style="list-style-type: none"> <li>a) If A2 is zero, input zero</li> <li>b) If B2 is greater than \$50,000,000, input zero</li> <li>c) If B2 is between zero and \$50,000,000, input the lesser of A2, and \$50,000,000 minus B2</li> </ul>
D-3	<ul style="list-style-type: none"> <li>a) If A3 is zero, input zero</li> <li>b) If B3 is greater than \$50,000,000, input zero</li> <li>c) If B3 is between zero and \$50,000,000, input the lesser of A3, and \$50,000,000 minus B3</li> </ul>
D-4	<ul style="list-style-type: none"> <li>a) If A4 is zero, input zero</li> <li>b) If B4 is greater than \$50,000,000, input zero</li> <li>c) If B4 is between zero and \$50,000,000, input the lesser of A4, and \$50,000,000 minus B4</li> </ul>
D-5	<ul style="list-style-type: none"> <li>a) If A5 is zero, input zero</li> <li>b) If B5 is greater than \$50,000,000, input zero</li> <li>c) If B5 is between zero and \$50,000,000, input the lesser of A5, and \$50,000,000 minus B5</li> </ul>
D-6	<ul style="list-style-type: none"> <li>a) If A6 is zero, input zero</li> <li>b) If B6 is greater than \$50,000,000, input zero</li> <li>c) If B6 is between zero and \$50,000,000, input the lesser of A6, and \$50,000,000 minus B6</li> </ul>
D-7	<ul style="list-style-type: none"> <li>a) If A7 is zero, input zero</li> <li>b) If B7 is greater than \$50,000,000, input zero</li> <li>c) If B7 is between zero and \$50,000,000, input the lesser of A7, and \$50,000,000 minus B7</li> </ul>
D-8	<ul style="list-style-type: none"> <li>a) If A8 is zero, input zero</li> <li>b) If B8 is greater than \$50,000,000, input zero</li> <li>c) If B8 is between zero and \$50,000,000, input the lesser of A8, and \$50,000,000 minus B8</li> </ul>
D-9	<ul style="list-style-type: none"> <li>a) If A9 is zero, input zero</li> <li>b) If B9 is greater than \$50,000,000, input zero</li> <li>c) If B9 is between zero and \$50,000,000, input the lesser of A9, and \$50,000,000 minus B9</li> </ul>
D-10	<ul style="list-style-type: none"> <li>a) If A10 is zero, input zero</li> <li>b) If B10 is greater than \$50,000,000, input zero</li> <li>c) If B10 is between zero and \$50,000,000, input the lesser of A10, and \$50,000,000 minus B10</li> </ul>
D-11	<ul style="list-style-type: none"> <li>a) If A11 is zero, input zero</li> <li>b) If B11 is greater than \$50,000,000, input zero</li> <li>c) If B11 is between zero and \$50,000,000, input the lesser of A11, and \$50,000,000 minus B11</li> </ul>

E-1	<ul style="list-style-type: none"> <li>a) If C1 is less than or equal to \$50,000,000, input zero</li> <li>b) If A1 is greater than \$50,000,000, subtract \$50,000,000 from A1</li> </ul>
E-2	<ul style="list-style-type: none"> <li>a) If C2 is less than or equal to \$50,000,000, input zero</li> <li>b) If B2 is greater than \$50,000,000, input A2</li> <li>c) If B2 is less than or equal to \$50,000,000 <b>AND</b> C2 is greater than \$50,000,000, subtract \$50,000,000 from C2</li> </ul>
E-3	<ul style="list-style-type: none"> <li>a) If C3 is less than or equal to \$50,000,000, input zero</li> <li>b) If B3 is greater than \$50,000,000, input A3</li> <li>c) If B3 is less than or equal to \$50,000,000 <b>AND</b> C3 is greater than \$50,000,000, subtract \$50,000,000 from C3</li> </ul>
E-4	<ul style="list-style-type: none"> <li>a) If C4 is less than or equal to \$50,000,000, input zero</li> <li>b) If B4 is greater than \$50,000,000, input A4</li> <li>c) If B4 is less than or equal to \$50,000,000 <b>AND</b> C4 is greater than \$50,000,000, subtract \$50,000,000 from C4</li> </ul>
E-5	<ul style="list-style-type: none"> <li>a) If C5 is less than or equal to \$50,000,000, input zero</li> <li>b) If B5 is greater than \$50,000,000, input A5</li> </ul>

## Appendix B – Homelessness Gross Receipts Tax Computation Worksheet

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	c) If B5 is less than or equal to \$50,000,000 <b>AND</b> C5 is greater than \$50,000,000, subtract \$50,000,000 from C5
E-6	a) If C6 is less than or equal to \$50,000,000, input zero b) If B6 is greater than \$50,000,000, input A6 c) If B6 is less than or equal to \$50,000,000 <b>AND</b> C6 is greater than \$50,000,000, subtract \$50,000,000 from C6
E-7	a) If C7 is less than or equal to \$50,000,000, input zero b) If B7 is greater than \$50,000,000, input A7 c) If B7 is less than or equal to \$50,000,000 <b>AND</b> C7 is greater than \$50,000,000, subtract \$50,000,000 from C7
E-8	a) If C8 is less than or equal to \$50,000,000, input zero b) If B8 is greater than \$50,000,000, input A8 c) If B8 is less than or equal to \$50,000,000 <b>AND</b> C8 is greater than \$50,000,000, subtract \$50,000,000 from C8
E-9	a) If C9 is less than or equal to \$50,000,000, input zero b) If B9 is greater than \$50,000,000, input A9 c) If B9 is less than or equal to \$50,000,000 <b>AND</b> C9 is greater than \$50,000,000, subtract \$50,000,000 from C9
E-10	a) If C10 is less than or equal to \$50,000,000, input zero b) If B10 is greater than \$50,000,000, input A10 c) If B10 is less than or equal to \$50,000,000 <b>AND</b> C10 is greater than \$50,000,000, subtract \$50,000,000 from C10
E-11	a) If C11 is less than or equal to \$50,000,000, input zero b) If B11 is greater than \$50,000,000, input A11 c) If B11 is less than or equal to \$50,000,000 <b>AND</b> C11 is greater than \$50,000,000, subtract \$50,000,000 from C11