

Traffic Congestion Mitigation Tax Return filing instructions

Entering the Online Filing System

You must have the following to enter the online filing website:

- Your seven (7) digit Business Account Number (BAN);
- The last four (4) digits of your Tax Identification Number; and
- Your eight (8) character Online PIN previously mailed to you by the Office of the Treasurer & Tax Collector.

If you do not have your Online PIN, go to www.sftreasurer.org/pinreset to learn how to reset your Online PIN. Please note that Online PINs are only sent via USPS Mail to your mailing address on record with our office. You will be unable to file any taxes or fees without your new Online PIN. If you do not file and pay by the deadline, you will be subject to penalties, interest, and fees. You cannot reset your Online PIN over the phone or in person.

Navigation Tabs

There are two tabs at the top of the page that allow you to navigate the online Return. The tabs are Traffic Congestion Mitigation Tax and Certify & Submit. Use the tabs to navigate – do not use your browser back button.

Once you have completed entering amounts and answers on a page select “Continue” on the bottom right side of the page to go on to the next page of the Return. If you wish to go back one screen, you may select the tab on the top of the page.

Submission

After you have entered all information for the Return, you will be able to review your Return information on the Certify & Submit page. On the Certify & Submit page you must input the required information and click “Submit.” Note that submission may take several minutes. Refreshing or using your browser back button will cause your submission to fail and your filing will not be received.

Once your Return has been received, a “Received Return” window will display. Selecting “Continue” will take you to a page to print, email, or continue to the online business tax payment portal.

Traffic Congestion Mitigation Tax Return

Note: The Traffic Congestion Mitigation Tax only applies to rides facilitated by a commercial ride-share company, or provided by an autonomous vehicle or a private transit services vehicle.

Line 1a. Total Net Rider Fares for Shared Rides entirely in the City

Report total Net Rider Fares for Shared Rides, other than Zero-Emission Vehicle rides, originating and occurring entirely within San Francisco facilitated by a commercial ride-share company, or provided by an autonomous vehicle or a private transit services vehicle. “Net Rider Fare” means all charges for a ride, including but not limited to charges based on time or distance, or both, and excluding any taxes, fees, and other charges where such taxes, fees, and other charges are imposed by governmental entities on that ride. Although the Net Rider

Fare for a ride includes subscription fees and other indirect charges that are attributable to that ride, these subscription fees and other indirect charges related to Shared Rides are reported separately on Line 1e, so you should not include these subscription fees and other indirect charges on this line. For purposes of these instructions, fares for rides that originate in San Francisco and carry passengers across the California state line should be excluded from Net Rider Fares. "Shared Ride" means a ride in which, prior to the commencement of the ride, a passenger requests to share the ride with one or more passengers and each passenger is charged a fare that is calculated, in whole or in part, based on the passenger's request to share all or part of the ride with one or more passengers, regardless of whether the passenger actually shares all or part of the ride.

Line 1b. Total Net Rider Fares for Shared Rides originating in the City but only partially in the City

Report total Net Rider Fares for Shared Rides originating in San Francisco, other than Zero-Emission Vehicle rides, where any portion of the ride occurred outside San Francisco. As in Line 1a, you should not include subscription fees and other indirect charges that are attributable to a Shared Ride on this line, because they are included in Line 1e.

Line 1c. Amount from Line 1b not subject to tax after apportionment

The Net Rider Fare **not** attributable to the City (and therefore not subject to tax) for each Shared Ride shall be the Net Rider Fare for that ride multiplied by a fraction, the numerator of which is the distance traveled outside the City for that ride and the denominator of which is the total distance traveled for that ride. In lieu of calculating this amount for each ride a portion of which occurs outside the City, a person may presume that the Net Rider Fare for each such ride is 50% **not** attributable to the City; provided, however, that such presumption must be applied to all rides (Shared Rides, Zero-Emission Vehicle rides and other rides) for which a portion occurs outside the City during the reporting period.

Line 1d. Taxable Net Rider Fares for Shared Rides originating in the City but only partially in the City

The amount displayed on this line is Line 1b – Line 1c.

Line 1e. Subscription fees and other indirect charges related to Shared Rides attributable to the City

The entire amount of subscription fees and other indirect charges that are charged in connection with passenger rides shall be presumed, subject to rebuttal, to be attributable to passenger rides. Enter the amount of subscription fees and other indirect charges that are related to Shared Rides attributable to the City.

Line 1f. Taxable subtotal

The system will calculate the taxable subtotal by adding Line 1a + Line 1d + Line 1e and will display the sum here.

Line 1g. Tax amount attributed to shared rides

The tax rate for Shared Rides is 1.5%. The system will calculate the tax amount for Shared Rides by multiplying the taxable subtotal (Line 1f) by the tax rate 1.5% and will display the result here.

Line 2a. Total Net Rider Fares for ZEV rides entirely in the City

Report total Net Rider Fares for Zero-Emission Vehicle rides, whether Shared Rides or not, originating and occurring entirely within San Francisco facilitated by a commercial ride-share company, or provided by an autonomous vehicle or a private transit services vehicle. "Zero-Emission Vehicle" means a vehicle of a year, make, and model that the California Air Resources Board has certified as a zero-emission vehicle under Section 1962.2 of Title 13 of the California Code of Regulations, as may be amended or replaced by a similar regulation, for 2018 and subsequent model years; under Section 1962.1 of Title 13 of the California Code of Regulations for

2009 through 2017 model years; or under Section 1962 of Title 13 of the California Code of Regulations or predecessor regulation, for 2008 and prior model years. A vehicle shall be considered a Zero-Emission Vehicle on and after the date the California Air Resources Board has certified that vehicle's year, make, and model as a zero-emission vehicle under the aforementioned regulations. "Net Rider Fares" are described in the instructions to Line 1a. As in Line 1a, you should not include subscription fees and other indirect charges that are attributable to a Zero-Emission Vehicle ride on this line, because they are included in Line 2e.

Line 2b. Total Net Rider Fares for ZEV rides originating in the City but only partially in the City

Report total Net Rider Fares for Zero-Emission Vehicle rides, whether Shared Rides or not, originating in San Francisco, where any portion of the ride occurred outside San Francisco. As in Line 2a, you should not include subscription fees and other indirect charges that are attributable to a Zero-Emission Vehicle ride on this line, because they are included in Line 2e.

Line 2c. Amount from Line 2b not subject to tax after apportionment

The Net Rider Fare **not** attributable to the City (and therefore not subject to tax) for each Zero-Emission Vehicle ride shall be the Net Rider Fare for that ride multiplied by a fraction, the numerator of which is the distance traveled outside the City for that ride and the denominator of which is the total distance traveled for that ride. In lieu of calculating this amount for each ride, a person may presume that the Net Rider Fare for each such ride a portion of which occurs outside the City is 50% **not** attributable to the City; provided, however, that such presumption must be applied to all rides (Shared Rides, Zero-Emission Vehicle rides and other rides) for which a portion occurs outside the City during the reporting period.

Line 2d. Taxable Net Rider Fares for ZEV rides originating in the City but only partially in the City

The amount displayed on this line is Line 2b – Line 2c.

Line 2e. Subscription fees and other indirect charges related to ZEV rides attributable to the City

The entire amount of subscription fees and other indirect charges that are charged in connection with passenger rides shall be presumed, subject to rebuttal, to be attributable to passenger rides. Enter the amount of subscription fees and other indirect charges that are related to Zero-Emission Vehicle rides attributable to the City.

Line 2f. Taxable subtotal

The system will calculate the taxable subtotal by adding Line 2a + Line 2d + Line 2e and will display the sum here.

Line 2g. Tax amount attributed to ZEV rides

The tax rate for Zero-Emission Vehicle rides is 1.5%. The system will calculate the tax amount for Zero-Emission Vehicle rides by multiplying the taxable subtotal (Line 2f) by the tax rate 1.5% and will display the result here.

Line 3a. Total Net Rider Fares for other rides entirely in the City

Report total Net Rider Fares for rides other than Shared Rides or Zero-Emission Vehicle rides originating and occurring entirely within San Francisco facilitated by a commercial ride-share company, or provided by an autonomous vehicle or a private transit services vehicle. "Net Rider Fares" are described in the instructions to Line 1a. As in Line 1a, you should not include subscription fees and other indirect charges that are attributable to rides other than Shared Rides or Zero-Emission Vehicle rides on this line, because they are included in Line 3e.

Line 3b. Total Net Rider Fares for other rides originating in the City but only partially in the City

Report total Net Rider Fares for rides other than Shared Rides or Zero-Emission Vehicle rides originating in San Francisco, where any portion of the ride occurred outside San Francisco. As in Line 3a, you should not include subscription fees and other indirect charges that are attributable to rides other than Shared Rides or Zero-Emission Vehicle rides on this line, because they are included in Line 3e.

Line 3c. Amount from Line 3b not subject to tax after apportionment

The Net Rider Fare **not** attributable to the City (and therefore not subject to tax) for each ride other than a Shared Ride or Zero-Emission Vehicle ride shall be the Net Rider Fare for that ride multiplied by a fraction, the numerator of which is the distance traveled outside the City for that ride and the denominator of which is the total distance traveled for that ride. In lieu of calculating this amount for each ride a portion of which occurs outside the City, a person may presume that the Net Rider Fare for each such ride is 50% **not** attributable to the City; provided, however, that such presumption must be applied to all rides (Shared Rides, Zero-Emission Vehicle rides and other rides) for which a portion occurs outside the City during the reporting period.

Line 3d. Taxable Net Rider Fares for other rides originating in the City but only partially in the City

The amount displayed on this line is Line 3b – Line 3c.

Line 3e. Subscription fees and other indirect charges related to other rides attributable to the City

The entire amount of subscription fees and other indirect charges that are charged in connection with passenger rides shall be presumed, subject to rebuttal, to be attributable to passenger rides. Enter the amount of subscription fees and other indirect charges that are related to rides other than Shared Rides or Zero-Emission Vehicle rides attributable to the City.

Line 3f. Taxable subtotal

The system will calculate the taxable subtotal by adding Line 3a + Line 3d + Line 3e and will display the sum here.

Line 3g. Tax amount attributed to other rides

The tax rate for rides other than Shared Rides or Zero-Emission Vehicle rides is 3.25%. The system will calculate the tax amount for these rides by multiplying the taxable subtotal (Line 3f) by the tax rate 3.25% and will display the result here.

Line 4. Total Tax Due

The system will sum Line 1g + Line 2g + Line 3g and display the result here. This is the Traffic Congestion Mitigation Tax Amount Due.

Line 5 – 8. Penalties, Interest, and Fees

These lines display penalties, interest, and fees for late filing and payment, if applicable.

Line 9. Total Payment Due

The system will calculate the total obligation due, with penalties, interest, and fees (if applicable). Visit the online payment portal at <https://etaxstatement.sfgov.org/onlinepayment/> to submit payment.

Certify & Submit

On this page, you may review the summary of your Traffic Congestion Mitigation Tax. Enter the information requested to indicate that you have read and agree with the terms of the Taxpayer Statement, then click "Submit." Clicking "Submit" will transmit your Return to the Office of the Treasurer & Tax Collector.