

BAN: _____ BUSINESS NAME: _____ CLOSING DATE: _____

FORM L-2024 FOR RESIDENTIAL LANDLORDS WITH NO EMPLOYEES

By using this Form L to report you are hereby declaring the following:

1. You have **NO** employees, whether in San Francisco or elsewhere in 2024
2. Your gross receipts for 2024 are **LESS THAN \$5,000,000**

If you do not meet all of these criteria you must file a Form ABT-2024.

Section A. Business Information

A1. Did the business have taxable business personal property in San Francisco in tax year 2024?	
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Section B. Gross Receipts Tax

B1. Business Activity	REAL ESTATE AND RENTAL AND LEASING SERVICES	
B2. Enter the number of units leased out (exempt from Gross Receipts Tax if 3 units or less)		
B3. San Francisco Gross Receipts		
B4. Are you filing this return for a building with rent-controlled units?		
B5. If Yes to B4, multiply amounts received from rent-controlled units by 50% and enter here. If No to B4, enter 0.		
B6. Taxable San Francisco Gross Receipts (B3 - B5)		
B7. Gross Receipts Tax (B6 x 0.00428) (enter \$0 if small business exempt)		
B8. Gross Receipts Tax Estimated Tax Payments		
B9. Remaining Gross Receipts Tax Principal Due		
B10. Penalties, Interest and Fees (see instructions)		
B11. Amount Due		

- Check this box to designate 5.9% of the total tax amounts on line B9 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 B7 on the line at right. These designations do NOT increase your tax liability.

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 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.

Signature	Date	Print Name/Title
Email	Phone	

