



BUSINESS REGISTRATION RENEWAL

SAN FRANCISCO TAX COLLECTOR

BUSINESS TAX SECTION

P.O. BOX 7425

SAN FRANCISCO, CA 94120-7425

TAXPAYER ASSISTANCE: (415) 554-4400, www.sfgov.org/tax

BUSINESS REGISTRATION
RENEWAL FOR

7/1/10 - 6/30/11

**DELINQUENT
AFTER FEBRUARY 28, 2010**

CERTIFICATE NUMBER	TAX YEAR
	10-11

DO NOT WRITE IN PRE-PRINTED AREAS. USE BLACK INK AND STAY INSIDE BOXES.

PLEASE COMPLETE A TO F. (See FAQ insert for definitions)

- A. Is there taxable business personal property in San Francisco County? Yes No
- B. Enter the total number of taxable San Francisco employees for 2009.

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- C. Average number of employees per week, including those employed outside SF, in 2009.

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- D. For business partnerships, number of equity partners located in San Francisco.

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- E. Fill in your primary IRS Business activity code (NAICS code). www.sfgov.org/tax/naics

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- F. 2009 Gross Receipts from SF sources.

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INSTRUCTIONS: Complete sections **I** and **II** below, sign in the center section, and submit with payment by **February 28, 2010**. If required to file a Payroll Expense Tax Statement, submit it together with this form. **Please see reverse side for additional information.**

I REGISTRATION RENEWAL

Renewing Your Registration: Your current Business Registration Certificate will expire after June 30, 2010. To renew the certificate for the fiscal year covering July 1, 2010 - June 30, 2011, complete 1. to 4. below.

1. Registration Fee Renewal - **Pay amount on this line on or before February 28, 2010.** \$

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2. **If filing after February 28, 2010**, add a registration negligence penalty equal to the fee on Line 1. \$

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3. **If filing after February 28, 2010**, add a \$25 administrative fee if your registration fee is \$25. Otherwise, add a \$55 administrative fee. \$

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4. **Total Amount Due** (add Lines 1, 2, 3 above). Make check payable to the **SF Tax Collector** \$

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OR

Not Renewing Your Registration: If you will no longer be doing business (under this ownership type) in the City & County of San Francisco after June 30, 2010, please check the appropriate box below and provide the requested information.

Business has ceased in SF, changed ownership type, or been sold.

See reverse regarding filing final payroll expense tax statement.

SF closure date:

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Business will cease in SF, change ownership type, or be sold on or before June 30, 2010.

See reverse regarding filing final payroll expense tax statement.

I hereby certify under penalty of perjury that the information provided herein is to the best of my knowledge and belief, true, correct, and complete. I understand this form constitutes a Request for Financial Information pursuant to Section 6.5-1 of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit.

PRINT NAME _____ TITLE _____ PHONE NUMBER _____

X SIGN HERE _____

DATE _____ B111-11

38335

This form is not valid without signature.

You are required to complete section **II** below.



II PAYROLL EXPENSE TAX REPORTING

All San Francisco businesses must report their taxable San Francisco payroll for the preceding calendar year on or before the annual deadline (this year, by February 28, 2010). Fill in only one box below. **Do not** use X or V.

2009 taxable San Francisco payroll expense was \$66.66 or less. (This includes businesses with no SF Payroll expense.) Sign and return this renewal form with your payment; no 2009 Payroll Expense Tax Statement filing is required this year.

2009 taxable San Francisco payroll expense was greater than \$66.66 but less than or equal to \$66,666.33. Sign and return this renewal form with your payment; no 2009 Payroll Expense Tax Statement filing is required this year.

2009 taxable San Francisco payroll expense was greater than \$66,666.33. Complete BOTH the Registration Renewal form AND a Payroll Expense Tax Statement and return both with your payment. See the FAQ insert for information on how to obtain a Payroll Expense Tax Statement if you have not received one.

REGISTRATION RENEWAL

INSTRUCTIONS FOR BUSINESS REGISTRATION RENEWAL FOR THE PERIOD OF 7/1/10 – 6/30/11

The instruction booklet for the 2010 – 2011 Business Registration Renewal & 2009 Payroll Expense Tax Statement is available online at www.sfgov.org/tax/businessforms or by calling 415-554-4400.

REGISTRATION RENEWAL:

- Complete Lines 1, 2, 3, and 4. Pay the amount on Line 4 and return this statement with payment to the SF Tax Collector.

NOT RENEWING YOUR REGISTRATION: Fill in the appropriate box in Section ❶ and indicate the effective date that you stopped (or will stop) conducting business in SF.

- If you stopped conducting business in SF during 2009 and the 2009 taxable SF payroll expense was less than \$66,666.34, you do not need to file a 2009 Payroll Expense Tax Statement as long as you fill in the appropriate box in Section ❶ and return this form; if greater than \$66,666.33, you must file a final 2009 Payroll Expense Tax Statement.
- If you stopped (or will stop) conducting business in SF between January 1, 2010 and June 30, 2010 (inclusive), fill in the appropriate box and follow the instructions in Section ❷. In addition, you will be required to file a final 2010 Payroll Expense Tax Statement, even if there was no taxable payroll expense in 2010. To obtain a 2010 statement, contact Taxpayer Assistance at (415) 554-4400 or in person at City Hall, Room 140.

PAYROLL EXPENSE TAX REPORTING:

- Complete Section ❸. Fill in a box ■ to indicate your level of San Francisco Payroll Expense.

For businesses renewing their registration for the period of 7/1/10 – 6/30/11, the REGISTRATION FEE is based on your 2008 PAYROLL EXPENSE TAX as follows:

If your 2008 taxable San Francisco Payroll Expense was:	Then the calculated Payroll Expense Tax (1.5%) was:	Therefore, your Registration Fee for 7/1/10 to 6/30/11 is:
a) Less than \$66.67	Less than \$1.00	\$25.00
b) \$66.67 - \$666,666.99	\$1.00 - \$10,000.00	\$150.00
c) \$666,667.00 - \$3,333,333.66	\$10,000.01 - \$50,000.00	\$250.00
d) \$3,333,333.67 or higher	\$50,000.01 or higher	\$500.00

Notes:

- In the case of an existing business that failed to file a 2008 Payroll Expense Tax Statement, the Tax Collector will determine the FY2010-2011 Registration Fee.
- For new businesses that started in 2009, your FY 2010-2011 Registration Fee is determined by the **estimate** of the 2009 taxable San Francisco Payroll Expense as you reported on your Business Registration Certificate Application.
- Business Registration Fees are administered in compliance with the City and County of San Francisco Business and Tax Regulations Code, Article 12: Business Registration.

IMPORTANT INFORMATION:

- The Business and Tax Regulations Code (www.sfgov.org/tax) requires every entity engaged in business within the City and County of San Francisco to register and annually renew a Business Registration Certificate. FY 2010-2011 registration (for July 1, 2010 to June 30, 2011) is now due and must be paid by **2/28/10**. When the due date falls on a Saturday, Sunday, or legal holiday, the last day to pay without incurring penalties and an administrative fee will be the next business day. The Code further provides that before a Business Registration Certificate is issued, the registrant must have paid all outstanding business taxes, unsecured property taxes, license and permit fees, other fees and assessments owed to the City and County of San Francisco.
- Entities engaged in any business activity for 7 days or more in San Francisco, regardless of whether or not the business has a fixed location in San Francisco, are required to register with the Tax Collector per Section 6.2-12 of the Business and Tax Regulations Code.
- Per Section 6.17-3 of the Business and Tax Regulations Code, your business is subject to a negligence penalty equal to the annual registration fee if you fail to file and pay on time. Further, per Section 6.17-5 of the Code, your business is subject to an administrative fee of \$55 (if your registration fee is \$150, \$250, or \$500) or \$25 (if your registration fee is \$25) per each deadline you fail to meet for all applicable taxes and fees. There is a \$25 fee for each duplicate Business Registration Certificate requested.
- The purchaser of a San Francisco business must obtain a tax clearance showing that the seller's taxes on the business have been paid before completing the transfer of the business. The purchaser must withhold a sufficient amount from the purchase price to pay any delinquent municipal taxes. A purchaser who fails to comply with these requirements will be liable for the unpaid taxes under Section 6.21-1 of the San Francisco Business and Tax Regulations Code.
- Business Personal Property is any tangible property owned, claimed, used, possessed, managed, or controlled in the conduct of a trade or business. This includes all machinery, fixtures, office furniture and equipment. In general, business personal property is all property owned or leased by a business except licensed vehicles, business inventory, intangible assets or application software.
- Your renewed Registration Certificate will be mailed to you if there are no other City obligations owed.
- If you have any questions, please contact Taxpayer Assistance at (415) 554-4400 or visit our website at www.sfgov.org/tax.

**2009
EZ
FORM**

PAYROLL EXPENSE TAX STATEMENT

SAN FRANCISCO TAX COLLECTOR
BUSINESS TAX SECTION
P.O. BOX 7425
SAN FRANCISCO, CA 94120-7425
TAXPAYER ASSISTANCE: (415) 554-4400, www.sfgov.org/tax

**DELINQUENT AFTER
FEBRUARY 28, 2010**



CERTIFICATE NUMBER		TAX YEAR 2009
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DO NOT WRITE IN PRE-PRINTED AREAS. USE BLACK INK AND STAY INSIDE BOXES.

Final Statement: Date ceased in SF or sold (mm/dd/yyyy)

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If sold, name, address, and phone number of new owner:

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Number of taxable San Francisco employees for 2009:

Contact Number

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Complete this form if your 2009 taxable SF payroll expense was \$66,666.34 or more, and you are not claiming the Enterprise Zone tax credit.
Note: If the due date falls on a weekend or legal holiday, the deadline to file and/or pay without incurring penalties, interest, and an administrative fee is the close of business on the next business day.

1.	Total gross PAYROLL EXPENSE for the entire business entity	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
2.	Total exempt PAYROLL EXPENSE	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
3.	Total Taxable San Francisco Payroll Expense (Subtract line 2 from line 1)	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
4.	Payroll Expense Tax Calculated (Multiply line 3 by 1.5% or .015)	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
5.	NOTE: If line 4 is less than \$1,000.00, complete and return the Registration Renewal only.		
6.	If line 4 is over \$3,750.00 enter the amount from line 4. Otherwise, enter zero. (See C. on reverse side.)	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
7.	2009 PREPAYMENT PAID (Do not include Registration Fees). If none, enter zero.	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
8.	Tax due. (Subtract line 7 from line 6. If line 7 is larger than line 6, enter zero.)	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
9.	Amount of overpayment. (If line 7 is larger than line 6, enter difference.) (See H. on reverse side.)	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
10.	If filed or postmarked after February 28, 2010, enter LATE FILING PENALTY. (See Table on reverse side.)	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
11.	If paid after February 28, 2010, enter LATE PAYMENT PENALTY. If Line 4 is greater than \$3,750.00, add an additional 20% penalty after 5/31/10. (See Table on reverse side.)	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
12.	If paid after February 28, 2010, enter INTEREST base on line 8. (See Table on reverse side.)	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
13.	If filed or postmarked after February 28, 2010, enter ADMINISTRATIVE FEE of \$55.00.	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>
14.	TOTAL DUE. (Add Lines 8,10,11,12,13.) Make check payable to SF Tax Collector.	\$	<table style="border: 1px solid black; width: 100%; height: 20px;"></table>

I hereby certify under penalty of perjury that I am the authorized representative of this taxpayer and I have examined the foregoing payroll expense tax statement including any accompanying schedules and worksheets, and the information thereon is to the best of my knowledge and belief, true, correct, and fully compliant with all of the requirements provided in Articles 6, 12 and 12-A of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit.

PRINT NAME _____ TITLE _____ FAX NUMBER _____

X SIGN HERE _____ DATE _____ B143-09

32676



**THIS STATEMENT MUST BE FILED OR POSTMARKED BY USPS BY FEBRUARY 28, 2010
OR YOU WILL BE SUBJECT TO FEES, PENALTIES, AND/OR INTEREST.**

NOTE: Payment enclosed must equal the total due on Line 14. (Please write your certificate number on your check.)

If you wish to designate 1% of your tax obligation to the SF Community Challenge Grant Program, fill in this box. This will not increase your tax.

2009 ANNUAL PAYROLL EXPENSE TAX STATEMENT FILING IMPORTANT INFORMATION

All businesses with a 2009 taxable San Francisco payroll expense of \$66,666.34 or more must file a timely annual Payroll Expense Tax Statement. This is in accordance with the provisions of the San Francisco Payroll Expense Tax Ordinance, Article 12A of the San Francisco Business and Tax Regulations Code (available online at <http://www.sfgov.org/tax/btrcode>).

- A. The 2009 Payroll Expense Tax Statement is due by February 28, 2010. If the due date falls on a Saturday, Sunday, or legal holiday, the last day to pay without incurring penalties, interest, and an administrative fee will be the next business day. The filing is considered timely if one of the following criteria is met:
1. Payments and statements are mailed by USPS mail and postmarked on or before February 28, 2010 are considered paid on time. Private/office postage meters are not acceptable as proof of timely payment. Foreign mail or mail not sent by USPS, regardless of the postmark, must be received no later than February 28, 2010.
 2. The payment and statement are delivered to the Office of the Treasurer & Tax Collector, at 1 Dr. Carlton B. Goodlett Place, City Hall, Room 140, San Francisco, CA before the close of business, 5:00 p.m., on February 28, 2010.
- B. PAYROLL EXPENSE FILING: All businesses must indicate their payroll expense tax category by checking the appropriate box in Section II of the Registration Renewal Form. The following types of businesses are further required to file a Payroll Expense Tax Statement for 2009: (1) businesses claiming a tax credit or exclusion, and (2) businesses that are filing a final statement.
- C. PAYROLL EXPENSE TAXES DUE:
- Businesses with 2009 taxable San Francisco payroll expense of over \$250,000.00 must submit payroll expense taxes as calculated on their 2009 Payroll Expense Tax Statement. Failure to file a 2009 Payroll Tax Expense Statement will result in penalties, interest, and an administrative fee due, as outlined in the table below.
 - Businesses with 2009 taxable San Francisco payroll expense of between \$66,666.34 and \$250,000.00 (inclusive) qualify for the Small Business Exemption **but must file** a Payroll Expense Tax Statement. Failure to file a 2009 Payroll Expense Tax Statement will result in penalties and an administrative fee due, as outlined in the table below.
 - Businesses with 2009 taxable San Francisco payroll expense of \$66,666.33 or less also qualify for the Small Business Exemption. No payroll expense tax is due and the **filing requirement is satisfied by** checking either of the first two boxes in Section II on the Registration Renewal Form.
- D. Your original statement must be signed by you or an authorized agent or representative.
- E. Accounts not paid in full by the due date are subject to additional penalties, interest, and fees up to the maximum allowable by law. A returned item fee of \$50 will be assessed if a payment is returned for any reason. Late penalties, interest and administrative fees will still apply if full payment of the applicable registration fee and/or payroll expense tax is not received or postmarked by the February 28 deadline.
- F. Your Registration Renewal Certificate will be mailed to the mailing address on file provided there are no other city obligations.
- G. The instruction booklet for the *2010-2011 Business Registration Renewal & 2009 Payroll Expense Tax Statement* is available online at www.sfgov.org/tax/businessforms or by calling (415) 554-4400.
- H. If you would like to request a refund due to an overpayment, please go to <http://www.sfgov.org/tax> and click on "Business Forms" to download the "Request for Business Tax Refund" form or contact Taxpayer Assistant at (415) 554-4400.

Filings after the February 28, 2010 deadline are subject to penalties and/or interest, plus administrative fees computed as follows:

	If your 2009 taxable San Francisco Payroll Expense is:	Then your calculated Payroll Expense Tax (1.5%) is:	Then your penalties are:	Plus fees and interest:
1.	Less than \$ 66.67 ¹	less than \$ 1	\$ 0	n/a
2.	Between \$ 66.67 and less than \$ 66,666.34 ¹	between \$ 1 and less than \$ 1,000	\$ 0	n/a
3.	\$ 66,666.34 or more and less than \$ 250,000.01 ¹	\$ 1,000 or more and less than \$3,750.01	\$ 250 Late Filing Penalty plus a 10% Late Payment Penalty per month of your calculated Payroll Expense Tax, not to exceed 100% of your maximum tax liability.	\$55 Admin Fee (no interest)
4.	More than \$250,000.00 ²	Over \$ 3,750	\$ 100 Late Filing Penalty plus a Late Payment Penalty equal to 5% per month up to 20% of your tax due. After 5/31/10, add an additional 20% Late Payment Penalty for a total of 40% (Per San Francisco Business and Tax Regulations Code, Section 6.17-1).	\$55 Admin Fee 1% Interest per Month of tax due

If you have further questions, please:

- See the enclosed Frequently Asked Questions (FAQ)
- Call Taxpayer Assistance at (415) 554-4400
- Visit our website at www.sfgov.org/tax.

1. You qualify for the Small Business Exemption
2. You do not qualify for the Small Business Exemption