

2022 Annual Filing – Paper Return

Posted 1/4/2023

BAN: _____

BUSINESS NAME: _____

Check Box if this is a final return ☐ Closing Date: _____**FORM ABT-2022****A. Tax Questionnaire**

A1. Did you (and any related entities) have taxable business personal property in San Francisco in tax year 2022?	A1. <input type="checkbox"/> YES <input type="checkbox"/> NO
A2. Average number of employees per week, including those employed outside San Francisco	A2.
A3. Number of San Francisco employees	A3.
A4. Are you filing as a lessor of residential real estate (i.e., residential landlord)?	A4. <input type="checkbox"/> YES <input type="checkbox"/> NO
A5. Are you claiming a TAX CREDIT? If yes, attach Form CE-2022 for each credit.	A5. <input type="checkbox"/> YES <input type="checkbox"/> NO
A6. 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-2022.	A6. <input type="checkbox"/> YES <input type="checkbox"/> NO
A7. Do you have commercial rent receipts to report? Please note this includes subleases. If YES, attach Form CRT-2022	A7. <input type="checkbox"/> YES <input type="checkbox"/> NO

B. Administrative Office Tax Questionnaire – If Yes to all three, attach Form AOT-2022

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 12/31/2022?	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-2022, Att GR-A-2022	C1.
C2. Homelessness Gross Receipts Tax – Attach Form HGR-2022	C2.
C3. Commercial Rents Tax – Attach Form CRT-2022, Att CRT-2022 A	C3.
C4. Overpaid Executive Tax – Attach Form OE-2022	C4.
C5. Taxes on Administrative Offices – Attach Form AOT-2022	C5.
C6. Total Due after Installments, including Penalties, Interest and Fees	C6.

FORM ABT-2022

City & County of San Francisco

Office of the Treasurer & Tax Collector



BAN: _____

BUSINESS NAME: _____

FORM CRT-2022
Commercial Rents Tax Return

1. Commercial Rents Taxable Receipts (Sum all Attachment CRT-2022 A lines A10)	1.
2. Commercial Rents Tax before tax credits (Sum all Attachment CRT-2022 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



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ATTACHMENT CRT-2022 A

Submit an Attachment CRT-2022 A for each location.

ADDRESS:

Leased Square Footage of building

What is the nature of your interest in this property? (Owner, Property Manager, Master Tenant)

A. 2022 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: _____

FORM GR-2022 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-2022 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-2022	B3.

(CONTINUES ON NEXT PAGE)



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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)



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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-2022 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.

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 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



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FORM HGR-2022

Complete Form HGR-2022 only if your Taxable San Francisco Gross Receipts are more than \$50,000,000

1. Transfer the amount from Form GR-2022 line A21.	1.
2. Transfer the amount from Form CRT-2022 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 15 of Appendix B, Homelessness Gross Receipts Tax Worksheet. If line 3 is less than or equal to \$50,000,000, enter zero.	4.
5. Enter 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-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.

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ATTACHMENT GR-A-2022 ACCOMMODATIONS

Complete a separate page for each business activity.

For the **ACCOMMODATIONS** 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-2022.		
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-2022.		
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-2022.		
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 ACCOMMODATIONS .		

ATTACHMENT GR-A-2022 ACCOMMODATIONS

City & County of San Francisco

Office of the Treasurer & Tax Collector



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 ADMINISTRATIVE & SUPPORT SERVICES .		

ATTACHMENT GR-A-2022 ADMINISTRATIVE & SUPPORT SERVICES

City & County of San Francisco

Office of the Treasurer & Tax Collector



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 ARTS, ENTERTAINMENT & RECREATION

Complete a separate page for each business activity.		
For the ARTS, ENTERTAINMENT & RECREATION 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 ARTS ENTERTAINMENT & RECREATION .		



BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 BIOTECHNOLOGY .		



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ATTACHMENT GR-A-2022 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 CERTAIN SERVICES .		

ATTACHMENT GR-A-2022 CERTAIN SERVICES

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ATTACHMENT GR-A-2022 CLEAN TECHNOLOGY

Complete a separate page for each business activity.

For the **CLEAN TECHNOLOGY** 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. 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 CLEAN TECHNOLOGY .		

ATTACHMENT GR-A-2022 CLEAN TECHNOLOGY

City & County of San Francisco

Office of the Treasurer & Tax Collector



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 CONSTRUCTION

Complete a separate page for each business activity.		
For the CONSTRUCTION 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 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-2022.		
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-2022.		
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-2022.		
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-2022, 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-2022 Total. Attach sheet(s) to Return.		
E1. Subtract D6 from D5. These are the gross receipts attributable to San Francisco for CONSTRUCTION .		



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 PRIVATE EDUCATION & HEALTH SERVICES

Complete a separate page for each business activity.

For the **PRIVATE EDUCATION & HEALTH 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 PRIVATE EDUCATION & HEALTH SERVICES .		

ATTACHMENT GR-A-2022 PRIVATE EDUCATION & HEALTH SERVICES

City & County of San Francisco

Office of the Treasurer & Tax Collector



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 FINANCIAL SERVICES

Complete a separate page for each business activity.		
For the FINANCIAL SERVICES 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 FINANCIAL SERVICES .		



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 FOOD SERVICES .		



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BUSINESS NAME: _____

ATTACHMENT GR-A-2022 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 INFORMATION .		



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 INSURANCE

Complete a separate page for each business activity.

For the **INSURANCE** 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 were received from related entities, if applicable. Complete, enter the result and attach Attachment REL ENT-2022.		
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-2022.		
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-2022.		
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-2022, 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 INSURANCE .		



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 MANUFACTURING .		



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BUSINESS NAME: _____

ATTACHMENT GR-A-2022 PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES

Complete a separate page for each business activity.		
For the PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES .		

ATTACHMENT GR-A-2022 PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES

City & County of San Francisco

Office of the Treasurer & Tax Collector



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BAN: _____

BUSINESS NAME: _____

**ATTACHMENT GR-A-2022 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-2022 INSTEAD**

Complete a separate page for each business activity.

For the **REAL ESTATE & RENTAL & LEASING 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-2022.		
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-2022.		
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-2022.		
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 REAL ESTATE & RENTAL & LEASING SERVICES		



BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 RETAIL TRADE .		



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BUSINESS NAME: _____

ATTACHMENT GR-A-2022 TRANSPORTATION & WAREHOUSING

Complete a separate page for each business activity.

For the **TRANSPORTATION & WAREHOUSING** 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 TRANSPORTATION & WAREHOUSING .		

ATTACHMENT GR-A-2022 TRANSPORTATION & WAREHOUSING

City & County of San Francisco

Office of the Treasurer & Tax Collector



BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 UTILITIES .		



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 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-2022.		
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-2022.		
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-2022.		
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-2022, 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 WHOLESALE TRADE .		



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2022 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-2022.		
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-2022.		
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-2022.		
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-2022, 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.		



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BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT CON SUB-2022**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-2022 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				
TOTAL	Sum and transfer to Attachment GR-A-2022 CONSTRUCTION, line D6.			

ATTACHMENT CON SUB-2022

City & County of San Francisco

Office of the Treasurer & Tax Collector



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT REL ENT-2022
Related Entity Exclusion Calculation
Page _ of _

Complete this form if you are excluding amounts received from related entities. Enter the Business Account Numbers (if available), Tax Identification Numbers, and names of the related entities from which you received gross receipts. Enter the amounts received within and outside San Francisco from each related entity 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 2022. 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					
TOTAL	Sum and transfer to the applicable Attachment GR-A-2022, line B1.				



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT PTE-2022**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 within and outside San Francisco from each pass-through entity 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 2022. Complete for each business activity, as applicable.

BUSINESS ACTIVITY: _____

#	A1 Business Account Number	A2 Tax Identification Number	A3 Pass-Through 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					
TOTAL	Sum and transfer to the applicable Attachment GR-A-2022, line B4.				

ATTACHMENT PTE-2022

City & County of San Francisco

Office of the Treasurer & Tax Collector



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BAN: _____

BUSINESS NAME: _____

ATTACHMENT RPTT-2022**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 the transfer of which 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. The entries in columns A4 and A5 may be the same. Sum columns A4 and A5, then transfer to the appropriate Attachment GR-A 2022. Complete for each business activity, as applicable.

BUSINESS ACTIVITY: _____

#	A1 Block	A2 Lot	A3 Real Property Address	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					
TOTAL	Sum and transfer to the applicable Attachment GR-A-2022, line B5.				

ATTACHMENT RPTT-2022

City & County of San Francisco

Office of the Treasurer & Tax Collector



BAN: _____ BUSINESS NAME: _____

FORM OE-2022

A. Executive Pay Ratio Calculation

A1.	Input the annual Compensation paid to the person or combined group's Highest-Paid Managerial Employee for the tax year.	A1.
A2.	Enter the job title of the Highest-Paid Managerial Employee.	A2.
A3.	Input the median annual compensation paid to the person or combined group's full-time and part-time employees based in the City for the tax year.	A3.
A4.	Enter the job title of the employee at the median annual compensation.	A4.
A5.	Input the ratio of line A1 to line A3.	A5.

B. Overpaid Executive Tax Calculation

B1.	San Francisco Apportioned Gross Receipts	B1.
B2.	Overpaid Executive Tax Rate From Tax Table in Instructions	B2.
B3.	Overpaid Executive Tax (line B1 multiplied by line B2)	B3.
B4.	Overpaid Executive Tax Estimated Payments	B4.
B5.	Remaining Overpaid Executive Tax Principal Due (line B3 minus line B4)	B5.
B6.	Penalties, Interest and Fees (see instructions)	B6.
B7.	Amount Due (line B5 plus line B6) Transfer to Form ABT-2022 Section C	B7.

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-A-1, and 33 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



2022 Annual Filing – Paper Return

Posted 1/4/2023

BAN: _____

BUSINESS NAME: _____

FORM CE-2022**Seven (7) Digit Business Account Number of Eligible Person:** _____

To claim a tax credit you must submit this Form CE-2022 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-2022 **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.

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.

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.
-----	--	-----



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BAN: _____

BUSINESS NAME: _____

FORM AOT-2022 Taxes on Administrative Offices

This Form AOT-2022 allows you to report the Administrative Office Tax, Homelessness Administrative Office Tax, and Overpaid Executive Tax for entities doing business as Administrative Offices in San Francisco.

If you are completing this Form AOT-2022 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)

A. Administrative Office Tax

A1.	San Francisco Payroll Expense	A1.
A2.	Administrative Office Tax @ 1.47% (0.0147)	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)	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.

B. Homelessness Administrative Office Tax

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)	B5.

(Form Continues onto next page)



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BAN: _____

BUSINESS NAME: _____

(Continued from Previous Page)

C. Overpaid Executive Administrative Office Tax

C1.	Input the annual Compensation paid to the person or combined group's Highest-Paid Managerial Employee for the tax year.	C1.
C2.	Enter the job title of the Highest-Paid Managerial Employee.	C2.
C3.	Input the median annual compensation paid to the person or combined group's full-time and part-time employees based in the City for the tax year.	C3.
C4.	Enter the job title of the employee at the median annual compensation.	C4.
C5.	Input the ratio of line A1 to line A3.	C5.

C6.	Overpaid Executive Tax Rate (see instructions)	C6.
C7.	Overpaid Executive Tax (multiply by line A1 by line C6)	C7.
C8.	Overpaid Executive Tax Estimated Tax Payments	C8.
C9.	Remaining Overpaid Executive Tax Principal Due (line C7 minus line C8)	C9.
C10.	Penalties, Interest and Fees (see instructions)	C10.
C11.	Amount Due (line C9 plus line C10)	C11.

D. Obligation Summary

D1.	Sum lines A6, B5, and C11. Transfer to Form ABT-2022 Section C.	D1.
-----	---	-----

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, 28, and 33 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	

FORM AOT-2022

City & County of San Francisco

Office of the Treasurer & Tax Collector



2022 Annual Filing – Paper Return

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BAN: _ _ _ _ _

BUSINESS NAME: _ _ _ _ _

FORM CG-2022**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	F Count of Employees
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.

					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)	
#	Business Activity	A Gross Receipts	B Lower Bound	C Upper Bound	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					0.175%		0.287%		0.518%		0.518%		0.665%
5	Biotechnology					0.181%		0.297%		0.537%		0.537%		0.689%
6	Information					0.573%		0.665%		0.751%		0.751%		0.832%
7	Accommodations / Arts, Entertainment and Recreation					0.210%		0.228%		0.228%		0.228%		0.560%
8	Utilities					0.435%		0.471%		0.471%		0.471%		0.58%
9	Private Education and Health Services / Administrative and Support Services					0.761%		0.798%		0.87%		0.87%		0.943%
10	Activity Not Listed					0.788%		0.825%		0.9%		0.9%		0.975%
11	Construction					0.42%		0.49%		0.56%		0.56%		0.63%
12	Insurance					0.58%		0.667%		0.74%		0.74%		0.812%
13	Financial Services / Professional, Scientific and Technical Services					0.6%		0.69%		0.765%		0.765%		0.84%
14	Real Estate and Rental and Leasing Services					0.413%		0.413%		0.413%		0.435%		0.435%
15	TOTAL													

Appendix A – Gross Receipts Tax Computation Worksheet 2022

Posted 1/4/2023

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 15.
- 3) Sum all amounts from TOTAL row, line 15, and transfer to Form GR-2022, line E1.

Cell	Instructions
A1- A14	Complete cells A1 through A14 by summing all the gross receipts reported for each business activity listed in the row from Form GR-2022, 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
B12	Input the sum of A1 through A11
B13	Input the sum of A1 through A12
B14	Input the sum of A1 through A13
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
C12	Input the sum of A1 through A12
C13	Input the sum of A1 through A13
C14	Input the sum of A1 through A14

Appendix A – Gross Receipts Tax Computation Worksheet 2022

Posted 1/4/2023

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
I-12	a) If A12 is zero, input zero b) If B12 is greater than \$1,000,000, input zero c) If B12 is between zero and \$1,000,000, input the lesser of A12, and \$1,000,000 minus B12
I-13	a) If A13 is zero, input zero b) If B13 is greater than \$1,000,000, input zero c) If B13 is between zero and \$1,000,000, input the lesser of A13, and \$1,000,000 minus B13
I-14	a) If A14 is zero, input zero b) If B14 is greater than \$1,000,000, input zero c) If B14 is between zero and \$1,000,000, input the lesser of A14, and \$1,000,000 minus B14

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II-1	<ul style="list-style-type: none"> a) If C1 is less than or equal to \$1,000,000, input zero b) If C1 is between \$1,000,000.01 and \$2,500,000, input the result of A1 minus \$1,000,000 c) If C1 is greater than \$2,500,000, input \$1,500,000
II-2	<ul style="list-style-type: none"> a) If C2 is less than or equal to \$1,000,000, input zero b) If B2 is greater than \$2,500,000, input zero c) If B2 is between \$1,000,000.01 and \$2,500,000, input the lesser of A2, and \$2,500,000 minus B2 d) If B2 is less than or equal to \$1,000,000 AND if C2 is greater than \$2,500,000, input \$1,500,000 e) If B2 is less than or equal to \$1,000,000 AND if C2 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C2
II-3	<ul style="list-style-type: none"> a) If C3 is less than or equal to \$1,000,000, input zero b) If B3 is greater than \$2,500,000, input zero c) If B3 is between \$1,000,000.01 and \$2,500,000, input the lesser of A3, and \$2,500,000 minus B3 d) If B3 is less than or equal to \$1,000,000 AND if C3 is greater than \$2,500,000, input \$1,500,000 e) If B3 is less than or equal to \$1,000,000 AND if C3 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C3
II-4	<ul style="list-style-type: none"> a) If C4 is less than or equal to \$1,000,000, input zero b) If B4 is greater than \$2,500,000, input zero c) If B4 is between \$1,000,000.01 and \$2,500,000, input the lesser of A4, and \$2,500,000 minus B4 d) If B4 is less than or equal to \$1,000,000 AND if C4 is greater than \$2,500,000, input \$1,500,000 e) If B4 is less than or equal to \$1,000,000 AND if C4 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C4
II-5	<ul style="list-style-type: none"> a) If C5 is less than or equal to \$1,000,000, input zero b) If B5 is greater than \$2,500,000, input zero c) If B5 is between \$1,000,000.01 and \$2,500,000, input the lesser of A5, and \$2,500,000 minus B5 d) If B5 is less than or equal to \$1,000,000 AND if C5 is greater than \$2,500,000, input \$1,500,000 e) If B5 is less than or equal to \$1,000,000 AND if C5 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C5
II-6	<ul style="list-style-type: none"> a) If C6 is less than or equal to \$1,000,000, input zero b) If B6 is greater than \$2,500,000, input zero c) If B6 is between \$1,000,000.01 and \$2,500,000, input the lesser of A6, and \$2,500,000 minus B6 d) If B6 is less than or equal to \$1,000,000 AND if C6 is greater than \$2,500,000, input \$1,500,000 e) If B6 is less than or equal to \$1,000,000 AND if C6 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C6
II-7	<ul style="list-style-type: none"> a) If C7 is less than or equal to \$1,000,000, input zero b) If B7 is greater than \$2,500,000, input zero c) If B7 is between \$1,000,000.01 and \$2,500,000, input the lesser of A7, and \$2,500,000 minus B7 d) If B7 is less than or equal to \$1,000,000 AND if C7 is greater than \$2,500,000, input \$1,500,000 e) If B7 is less than or equal to \$1,000,000 AND if C7 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C7
II-8	<ul style="list-style-type: none"> a) If C8 is less than or equal to \$1,000,000, input zero b) If B8 is greater than \$2,500,000, input zero c) If B8 is between \$1,000,000.01 and \$2,500,000, input the lesser of A8, and \$2,500,000 minus B8 d) If B8 is less than or equal to \$1,000,000 AND if C8 is greater than \$2,500,000, input \$1,500,000 e) If B8 is less than or equal to \$1,000,000 AND if C8 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C8
II-9	<ul style="list-style-type: none"> a) If C9 is less than or equal to \$1,000,000, input zero b) If B9 is greater than \$2,500,000, input zero c) If B9 is between \$1,000,000.01 and \$2,500,000, input the lesser of A9, and \$2,500,000 minus B9 d) If B9 is less than or equal to \$1,000,000 AND if C9 is greater than \$2,500,000, input \$1,500,000 e) If B9 is less than or equal to \$1,000,000 AND if C9 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C9
II-10	<ul style="list-style-type: none"> 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 AND if C10 is greater than \$2,500,000, input \$1,500,000 e) If B10 is less than or equal to \$1,000,000 AND if C10 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C10
II-11	<ul style="list-style-type: none"> 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 AND if C11 is greater than \$2,500,000, input \$1,500,000 e) If B11 is less than or equal to \$1,000,000 AND if C11 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C11
II-12	<ul style="list-style-type: none"> a) If C12 is less than or equal to \$1,000,000, input zero b) If B12 is greater than \$2,500,000, input zero c) If B12 is between \$1,000,000.01 and \$2,500,000, input the lesser of A12, and \$2,500,000 minus B12

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	d) If B12 is less than or equal to \$1,000,000 AND if C12 is greater than \$2,500,000, input \$1,500,000 e) If B12 is less than or equal to \$1,000,000 AND if C12 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C12
II-13	a) If C13 is less than or equal to \$1,000,000, input zero b) If B13 is greater than \$2,500,000, input zero c) If B13 is between \$1,000,000.01 and \$2,500,000, input the lesser of A13, and \$2,500,000 minus B13 d) If B13 is less than or equal to \$1,000,000 AND if C13 is greater than \$2,500,000, input \$1,500,000 e) If B13 is less than or equal to \$1,000,000 AND if C13 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C13
II-14	a) If C14 is less than or equal to \$1,000,000, input zero b) If B14 is greater than \$2,500,000, input zero c) If B14 is between \$1,000,000.01 and \$2,500,000, input the lesser of A14, and \$2,500,000 minus B14 d) If B14 is less than or equal to \$1,000,000 AND if C14 is greater than \$2,500,000, input \$1,500,000 e) If B14 is less than or equal to \$1,000,000 AND if C14 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C14

Cell	Instructions
III-1	a) If C1 is less than or equal to \$2,500,000, input zero b) If C1 is between \$2,500,000.01 and \$5,000,000, subtract \$2,500,000 from A1 c) If C1 is greater than \$5,000,000, input \$2,500,000
III-2	a) If C2 is less than or equal to \$2,500,000, input zero b) If B2 is greater than \$5,000,000, input zero c) If B2 is between \$2,500,000.01 and \$5,000,000, input the lesser of A2, and \$5,000,000 minus B2 d) If B2 is less than or equal to \$2,500,000 AND if C2 is greater than \$5,000,000, input \$2,500,000 e) If B2 is less than or equal to \$2,500,000 AND if C2 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C2
III-3	a) If C3 is less than or equal to \$2,500,000, input zero b) If B3 is greater than \$5,000,000, input zero c) If B3 is between \$2,500,000.01 and \$5,000,000, input the lesser of A3, and \$5,000,000 minus B3 d) If B3 is less than or equal to \$2,500,000 AND if C3 is greater than \$5,000,000, input \$2,500,000 e) If B3 is less than or equal to \$2,500,000 AND if C3 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C3
III-4	a) If C4 is less than or equal to \$2,500,000, input zero b) If B4 is greater than \$5,000,000, input zero c) If B4 is between \$2,500,000.01 and \$5,000,000, input the lesser of A4, and \$5,000,000 minus B4 d) If B4 is less than or equal to \$2,500,000 AND if C4 is greater than \$5,000,000, input \$2,500,000 e) If B4 is less than or equal to \$2,500,000 AND if C4 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C4
III-5	a) If C5 is less than or equal to \$2,500,000, input zero b) If B5 is greater than \$5,000,000, input zero c) If B5 is between \$2,500,000.01 and \$5,000,000, input the lesser of A5, and \$5,000,000 minus B5 d) If B5 is less than or equal to \$2,500,000 AND if C5 is greater than \$5,000,000, input \$2,500,000 e) If B5 is less than or equal to \$2,500,000 AND if C5 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C5
III-6	a) If C6 is less than or equal to \$2,500,000, input zero b) If B6 is greater than \$5,000,000, input zero c) If B6 is between \$2,500,000.01 and \$5,000,000, input the lesser of A6, and \$5,000,000 minus B6 d) If B6 is less than or equal to \$2,500,000 AND if C6 is greater than \$5,000,000, input \$2,500,000 e) If B6 is less than or equal to \$2,500,000 AND if C6 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C6
III-7	a) If C7 is less than or equal to \$2,500,000, input zero b) If B7 is greater than \$5,000,000, input zero c) If B7 is between \$2,500,000.01 and \$5,000,000, input the lesser of A7, and \$5,000,000 minus B7 d) If B7 is less than or equal to \$2,500,000 AND if C7 is greater than \$5,000,000, input \$2,500,000 e) If B7 is less than or equal to \$2,500,000 AND if C7 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C7
III-8	a) If C8 is less than or equal to \$2,500,000, input zero b) If B8 is greater than \$5,000,000, input zero c) If B8 is between \$2,500,000.01 and \$5,000,000, input the lesser of A8, and \$5,000,000 minus B8 d) If B8 is less than or equal to \$2,500,000 AND if C8 is greater than \$5,000,000, input \$2,500,000 e) If B8 is less than or equal to \$2,500,000 AND if C8 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C8
III-9	a) If C9 is less than or equal to \$2,500,000, input zero b) If B9 is greater than \$5,000,000, input zero c) If B9 is between \$2,500,000.01 and \$5,000,000, input the lesser of A9, and \$5,000,000 minus B9 d) If B9 is less than or equal to \$2,500,000 AND if C9 is greater than \$5,000,000, input \$2,500,000 e) If B9 is less than or equal to \$2,500,000 AND if C9 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C9

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III-10	a) If C10 is less than or equal to \$2,500,000, input zero b) If B10 is greater than \$5,000,000, input zero c) If B10 is between \$2,500,000.01 and \$5,000,000, input the lesser of A10, and \$5,000,000 minus B10 d) If B10 is less than or equal to \$2,500,000 AND if C10 is greater than \$5,000,000, input \$2,500,000 e) If B10 is less than or equal to \$2,500,000 AND if C10 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C10
III-11	a) If C11 is less than or equal to \$2,500,000, input zero b) If C11 is greater than \$5,000,000, input zero c) If B11 is between \$2,500,000.01 and \$5,000,000, input the lesser of A11, and \$5,000,000 minus B11 d) If B11 is less than or equal to \$2,500,000 AND if C11 is greater than \$5,000,000, input \$2,500,000 e) If B11 is less than or equal to \$2,500,000 AND if C11 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C11
III-12	a) If C12 is less than or equal to \$2,500,000, input zero b) If C12 is greater than \$5,000,000, input zero c) If B12 is between \$2,500,000.01 and \$5,000,000, input the lesser of A12, and \$5,000,000 minus B12 d) If B12 is less than or equal to \$2,500,000 AND if C12 is greater than \$5,000,000, input \$2,500,000 e) If B12 is less than or equal to \$2,500,000 AND if C12 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C12
III-13	a) If C13 is less than or equal to \$2,500,000, input zero b) If C13 is greater than \$5,000,000, input zero c) If B13 is between \$2,500,000.01 and \$5,000,000, input the lesser of A13, and \$5,000,000 minus B13 d) If B13 is less than or equal to \$2,500,000 AND if C13 is greater than \$5,000,000, input \$2,500,000 e) If B13 is less than or equal to \$2,500,000 AND if C13 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C13
III-14	a) If C14 is less than or equal to \$2,500,000, input zero b) If C14 is greater than \$5,000,000, input zero c) If B14 is between \$2,500,000.01 and \$5,000,000, input the lesser of A14, and \$5,000,000 minus B14 d) If B14 is less than or equal to \$2,500,000 AND if C14 is greater than \$5,000,000, input \$2,500,000 e) If B14 is less than or equal to \$2,500,000 AND if C14 is between \$2,500,000 and \$5,000,000, subtract \$2,500,000 from C14

Cell	Instructions
IV-1	a) If C1 is less than or equal to \$5,000,000, input zero b) If C1 is between \$5,000,000.01 and \$25,000,000, subtract \$5,000,000 from A1 c) If C1 is greater than \$25,000,000, input \$20,000,000
IV-2	a) If C2 is less than or equal to \$5,000,000, input zero b) If B2 is greater than \$25,000,000, input zero c) If B2 is between \$5,000,000.01 and \$25,000,000, input the lesser of A2, and \$25,000,000 minus B2 d) If B2 is less than or equal to \$5,000,000 AND if C2 is greater than \$25,000,000, input \$20,000,000 e) If B2 is less than or equal to \$5,000,000 AND if C2 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C2
IV-3	a) If C3 is less than or equal to \$5,000,000, input zero b) If B3 is greater than \$25,000,000, input zero c) If B3 is between \$5,000,000.01 and \$25,000,000, input the lesser of A3, and \$25,000,000 minus B3 d) If B3 is less than or equal to \$5,000,000 AND if C3 is greater than \$25,000,000, input \$20,000,000 e) If B3 is less than or equal to \$5,000,000 AND if C3 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C3
IV-4	a) If C4 is less than or equal to \$5,000,000, input zero b) If B4 is greater than \$25,000,000, input zero c) If B4 is between \$5,000,000.01 and \$25,000,000, input the lesser of A4, and \$25,000,000 minus B4 d) If B4 is less than or equal to \$5,000,000 AND if C4 is greater than \$25,000,000, input \$20,000,000 e) If B4 is less than or equal to \$5,000,000 AND if C4 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C4
IV-5	a) If C5 is less than or equal to \$5,000,000, input zero b) If B5 is greater than \$25,000,000, input zero c) If B5 is between \$5,000,000.01 and \$25,000,000, input the lesser of A5, and \$25,000,000 minus B5 d) If B5 is less than or equal to \$5,000,000 AND if C5 is greater than \$25,000,000, input \$20,000,000 e) If B5 is less than or equal to \$5,000,000 AND if C5 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C5
IV-6	a) If C6 is less than or equal to \$5,000,000, input zero b) If B6 is greater than \$25,000,000, input zero c) If B6 is between \$5,000,000.01 and \$25,000,000, input the lesser of A6, and \$25,000,000 minus B6 d) If B6 is less than or equal to \$5,000,000 AND if C6 is greater than \$25,000,000, input \$20,000,000 e) If B6 is less than or equal to \$5,000,000 AND if C6 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C6
IV-7	a) If C7 is less than or equal to \$5,000,000, input zero b) If B7 is greater than \$25,000,000, input zero c) If B7 is between \$5,000,000.01 and \$25,000,000, input the lesser of A7, and \$25,000,000 minus B7

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	d) If B7 is less than or equal to \$5,000,000 AND if C7 is greater than \$25,000,000, input \$20,000,000 e) If B7 is less than or equal to \$5,000,000 AND if C7 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C7
IV-8	a) If C8 is less than or equal to \$5,000,000, input zero b) If B8 is greater than \$25,000,000, input zero c) If B8 is between \$5,000,000.01 and \$25,000,000, input the lesser of A8, and \$25,000,000 minus B8 d) If B8 is less than or equal to \$5,000,000 AND if C8 is greater than \$25,000,000, input \$20,000,000 e) If B8 is less than or equal to \$5,000,000 AND if C8 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C8
IV-9	a) If C9 is less than or equal to \$5,000,000, input zero b) If B9 is greater than \$25,000,000, input zero c) If B9 is between \$5,000,000.01 and \$25,000,000, input the lesser of A9, and \$25,000,000 minus B9 d) If B9 is less than or equal to \$5,000,000 AND if C9 is greater than \$25,000,000, input \$20,000,000 e) If B9 is less than or equal to \$5,000,000 AND if C9 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C9
IV-10	a) If C10 is less than or equal to \$5,000,000, input zero b) If B10 is greater than \$25,000,000, input zero c) If B10 is between \$5,000,000.01 and \$25,000,000, input the lesser of A10, and \$25,000,000 minus B10 d) If B10 is less than or equal to \$5,000,000 AND if C10 is greater than \$25,000,000, input \$20,000,000 e) If B10 is less than or equal to \$5,000,000 AND if C10 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C10
IV-11	a) If C11 is less than or equal to \$5,000,000, input zero b) If B11 is greater than \$25,000,000, input zero c) If B11 is between \$5,000,000.01 and \$25,000,000, input the lesser of A11, and \$25,000,000 minus B11 d) If B11 is less than or equal to \$5,000,000 AND if C11 is greater than \$25,000,000, input \$20,000,000 e) If B11 is less than or equal to \$5,000,000 AND if C11 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C11
IV-12	a) If C12 is less than or equal to \$5,000,000, input zero b) If B12 is greater than \$25,000,000, input zero c) If B12 is between \$5,000,000.01 and \$25,000,000, input the lesser of A12, and \$25,000,000 minus B12 d) If B12 is less than or equal to \$5,000,000 AND if C12 is greater than \$25,000,000, input \$20,000,000 e) If B12 is less than or equal to \$5,000,000 AND if C12 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C12
IV-13	a) If C13 is less than or equal to \$5,000,000, input zero b) If B13 is greater than \$25,000,000, input zero c) If B13 is between \$5,000,000.01 and \$25,000,000, input the lesser of A13, and \$25,000,000 minus B13 d) If B13 is less than or equal to \$5,000,000 AND if C13 is greater than \$25,000,000, input \$20,000,000 e) If B13 is less than or equal to \$5,000,000 AND if C13 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C13
IV-14	a) If C14 is less than or equal to \$5,000,000, input zero b) If B14 is greater than \$25,000,000, input zero c) If B14 is between \$5,000,000.01 and \$25,000,000, input the lesser of A14, and \$25,000,000 minus B14 d) If B14 is less than or equal to \$5,000,000 AND if C14 is greater than \$25,000,000, input \$20,000,000 e) If B14 is less than or equal to \$5,000,000 AND if C14 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C14

Cell	Instructions
V-1	a) If C1 is less than or equal to \$25,000,000, input zero b) If A1 is greater than \$25,000,000, subtract \$25,000,000 from A1
V-2	a) If C2 is less than or equal to \$25,000,000, input zero b) If B2 is greater than \$25,000,000, input A2 c) If B2 is less than or equal to \$25,000,000 AND C2 is greater than \$25,000,000, subtract \$25,000,000 from C2
V-3	a) If C3 is less than or equal to \$25,000,000, input zero b) If B3 is greater than \$25,000,000, input A3 c) If B3 is less than or equal to \$25,000,000 AND C3 is greater than \$25,000,000, subtract \$25,000,000 from C3
V-4	a) If C4 is less than or equal to \$25,000,000, input zero b) If B4 is greater than \$25,000,000, input A4 c) If B4 is less than or equal to \$25,000,000 AND C4 is greater than \$25,000,000, subtract \$25,000,000 from C4
V-5	a) If C5 is less than or equal to \$25,000,000, input zero b) If B5 is greater than \$25,000,000, input A5 c) If B5 is less than or equal to \$25,000,000 AND C5 is greater than \$25,000,000, subtract \$25,000,000 from C5
V-6	a) If C6 is less than or equal to \$25,000,000, input zero b) If B6 is greater than \$25,000,000, input A6 c) If B6 is less than or equal to \$25,000,000 AND C6 is greater than \$25,000,000, subtract \$25,000,000 from C6
V-7	a) If C7 is less than or equal to \$25,000,000, input zero b) If B7 is greater than \$25,000,000, input A7

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	c) If B7 is less than or equal to \$25,000,000 AND C7 is greater than \$25,000,000, subtract \$25,000,000 from C7
V-8	a) If C8 is less than or equal to \$25,000,000, input zero b) If B8 is greater than \$25,000,000, input A8 c) If B8 is less than or equal to \$25,000,000 AND C8 is greater than \$25,000,000, subtract \$25,000,000 from C8
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 AND 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 AND C10 is greater than \$25,000,000, subtract \$25,000,000 from C10
V-11	a) If C11 is less than or equal to \$25,000,000, input zero b) If B11 is greater than \$25,000,000, input A11 c) If B11 is less than or equal to \$25,000,000 AND C11 is greater than \$25,000,000, subtract \$25,000,000 from C11
V-12	a) If C12 is less than or equal to \$25,000,000, input zero b) If B12 is greater than \$25,000,000, input A12 c) If B12 is less than or equal to \$25,000,000 AND C12 is greater than \$25,000,000, subtract \$25,000,000 from C12
V-13	a) If C13 is less than or equal to \$25,000,000, input zero b) If B13 is greater than \$25,000,000, input A13 c) If B13 is less than or equal to \$25,000,000 AND C13 is greater than \$25,000,000, subtract \$25,000,000 from C13
V-14	a) If C14 is less than or equal to \$25,000,000, input zero b) If B14 is greater than \$25,000,000, input A14 c) If B14 is less than or equal to \$25,000,000 AND C14 is greater than \$25,000,000, subtract \$25,000,000 from C14

Appendix B – Homelessness Gross Receipts Tax Computation Worksheet

Posted 1/4/2023

Use this worksheet to calculate your San Francisco Homelessness Gross Receipts Tax for Tax Year 2022

#	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					x 0.0% =		x 0.500% =
5	Biotechnology					x 0.0% =		x 0.500% =
6	Information					x 0.0% =		x 0.500% =
7	Accommodations / Arts, Entertainment and Recreation					x 0.0% =		x 0.425% =
8	Utilities					x 0.0% =		x 0.425% =
9	Private Education and Health Services / Administrative and Support Services					x 0.0% =		x 0.690% =
10	Activity Not Listed					x 0.0% =		x 0.690% =
11	Construction					x 0.0% =		x 0.475% =
12	Insurance					x 0.0% =		x 0.600% =
13	Financial Services / Professional, Scientific and Technical Services					x 0.0% =		x 0.600% =
14	Real Estate and Rental and Leasing Services					x 0.0% =		x 0.325% =
15		Homelessness Gross Receipts Tax (sum of Column E products)						

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 15 and enter in Form HGR-2022, line 4.

Appendix B – Homelessness Gross Receipts Tax Computation Worksheet

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Cell	Instructions
D-1	a) If A1 is zero, input zero b) If A1 is between zero and \$50,000,000, input A1 c) If A1 is greater than \$50,000,000, input \$50,000,000
D-2	a) If A2 is zero, input zero b) If B2 is greater than \$50,000,000, input zero c) If B2 is between zero and \$50,000,000, input the lesser of A2, and \$50,000,000 minus B2
D-3	a) If A3 is zero, input zero b) If B3 is greater than \$50,000,000, input zero c) If B3 is between zero and \$50,000,000, input the lesser of A3, and \$50,000,000 minus B3
D-4	a) If A4 is zero, input zero b) If B4 is greater than \$50,000,000, input zero c) If B4 is between zero and \$50,000,000, input the lesser of A4, and \$50,000,000 minus B4
D-5	a) If A5 is zero, input zero b) If B5 is greater than \$50,000,000, input zero c) If B5 is between zero and \$50,000,000, input the lesser of A5, and \$50,000,000 minus B5
D-6	a) If A6 is zero, input zero b) If B6 is greater than \$50,000,000, input zero c) If B6 is between zero and \$50,000,000, input the lesser of A6, and \$50,000,000 minus B6
D-7	a) If A7 is zero, input zero b) If B7 is greater than \$50,000,000, input zero c) If B7 is between zero and \$50,000,000, input the lesser of A7, and \$50,000,000 minus B7
D-8	a) If A8 is zero, input zero b) If B8 is greater than \$50,000,000, input zero c) If B8 is between zero and \$50,000,000, input the lesser of A8, and \$50,000,000 minus B8
D-9	a) If A9 is zero, input zero b) If B9 is greater than \$50,000,000, input zero c) If B9 is between zero and \$50,000,000, input the lesser of A9, and \$50,000,000 minus B9
D-10	a) If A10 is zero, input zero b) If B10 is greater than \$50,000,000, input zero c) If B10 is between zero and \$50,000,000, input the lesser of A10, and \$50,000,000 minus B10
D-11	a) If A11 is zero, input zero b) If B11 is greater than \$50,000,000, input zero c) If B11 is between zero and \$50,000,000, input the lesser of A11, and \$50,000,000 minus B11
D-12	d) If A12 is zero, input zero e) If B12 is greater than \$50,000,000, input zero f) If B12 is between zero and \$50,000,000, input the lesser of A12, and \$50,000,000 minus B12
D-13	a) If A13 is zero, input zero b) If B13 is greater than \$50,000,000, input zero c) If B13 is between zero and \$50,000,000, input the lesser of A13, and \$50,000,000 minus B13
D-14	a) If A14 is zero, input zero b) If B14 is greater than \$50,000,000, input zero c) If B14 is between zero and \$50,000,000, input the lesser of A14, and \$50,000,000 minus B14

E-1	a) If C1 is less than or equal to \$50,000,000, input zero b) If A1 is greater than \$50,000,000, subtract \$50,000,000 from A1
E-2	a) If C2 is less than or equal to \$50,000,000, input zero b) If B2 is greater than \$50,000,000, input A2 c) If B2 is less than or equal to \$50,000,000 AND C2 is greater than \$50,000,000, subtract \$50,000,000 from C2
E-3	a) If C3 is less than or equal to \$50,000,000, input zero b) If B3 is greater than \$50,000,000, input A3

Appendix B – Homelessness Gross Receipts Tax Computation Worksheet

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	c) If B3 is less than or equal to \$50,000,000 AND C3 is greater than \$50,000,000, subtract \$50,000,000 from C3
E-4	a) If C4 is less than or equal to \$50,000,000, input zero b) If B4 is greater than \$50,000,000, input A4 c) If B4 is less than or equal to \$50,000,000 AND C4 is greater than \$50,000,000, subtract \$50,000,000 from C4
E-5	a) If C5 is less than or equal to \$50,000,000, input zero b) If B5 is greater than \$50,000,000, input A5 c) If B5 is less than or equal to \$50,000,000 AND 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 AND 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 AND 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 AND 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 AND 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 AND 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 AND C11 is greater than \$50,000,000, subtract \$50,000,000 from C11
E-12	a) If C12 is less than or equal to \$50,000,000, input zero b) If B12 is greater than \$50,000,000, input A12 c) If B12 is less than or equal to \$50,000,000 AND C12 is greater than \$50,000,000, subtract \$50,000,000 from C12
E-13	a) If C13 is less than or equal to \$50,000,000, input zero b) If B13 is greater than \$50,000,000, input A13 c) If B13 is less than or equal to \$50,000,000 AND C13 is greater than \$50,000,000, subtract \$50,000,000 from C13
E-14	a) If C14 is less than or equal to \$50,000,000, input zero b) If B14 is greater than \$50,000,000, input A14 c) If B14 is less than or equal to \$50,000,000 AND C14 is greater than \$50,000,000, subtract \$50,000,000 from C14