



FORM RG-2024

Business Account Number _____ Business Name _____

A. Filing Questionnaire

A1: Do you have taxable Business Personal Property in San Francisco? ☐ YES ☐ NO

Business Personal Property is any tangible property owned, claimed, used, possessed, managed, or controlled in the conduct of a trade or business. This includes all machinery, fixtures, computers, appliances, equipment, and leasehold improvements.

A2: Average number of employees per week, including those employed outside San Francisco _____

A3: Number of San Francisco employees _____

A4: Are you a lessor of residential real estate? ☐ YES ☐ NO

B. Identification of Business Activities

B1. Select all applicable business activities (your business activity information may be shared publicly)

#	Activity	NAICS Code	Check If Activity Applies
1	Accommodations (Includes Short Term Residential Rental Hosts)	7210-7219	
2	Administrative and Support Services	5600-5699	
3	Arts, Entertainment, and Recreation	7100-7199	
4	Biotechnology	N/A	
5	Certain Services (e.g. Repair/Maint., Personal/Laundry, Civic Orgs)	8100-8139	Schedule B
6	Clean Technology	N/A	
7	Construction	2300-2399	
8	Financial Services	5210-5239	
9	Food Services	7220-7229	
10	Information	5100-5199	
11	Insurance	5240-5249	
12	Manufacturing	3100-3399	
13	Private Education and Health Services	6100-6299	
14	Professional, Scientific, and Technical Services	5400-5499	
15	Real Estate and Rental and Leasing Services	5300-5399	
16	Retail Trade	4400-4599	Schedule B
17	Transportation and Warehousing	4800-4999	
18	Utilities	2200-2299	
19	Wholesale Trade	4200-4299	Schedule B
20	Activity Not Listed Above: _____	N/A	

Are all your business activities wholly within San Francisco? ☐ YES ☐ NO

C. Business Identification

If you did not select "Accommodations" in Section B, skip to Section D Registration Renewal.

Short Term Residential Rental Host

C1: Are you a Short Term Residential Rental Host? ☐ YES ☐ NO

A Short Term Residential Rental Host is a business that receives rent in exchange for providing short term (less than 30 days) accommodations in a residential structure. (If no, go to Section C on reverse side. If yes, answer questions below)

Enter the start date for your Short-Term Residential Host business: _____

Enter the San Francisco rental location address: _____



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C2: Airbnb, misterb&b, onefinestay, and Interval International are designated by the Tax Collector to collect and remit Transient Occupancy Tax (TOT) on behalf of hosts using their platforms.

Select the category that applies to your business:

- ☐ All rent is received through Airbnb, misterb&b, onefinestay, and/or Interval International
- ☐ Some rent is received through Airbnb, misterb&b, onefinestay, and/or Interval International and some rent through other methods.
- ☐ No rent is received through Airbnb, misterb&b, onefinestay, or Interval International

Select the companies you work with ☐ Airbnb ☐ misterb&b ☐ onefinestay ☐ Interval International

Do you have payroll expense for this business? ☐ YES ☐ NO

Does this business receive rental income from four or more residential units? ☐ YES ☐ NO

D. Registration Renewal

D1: Enter your 2022 Taxable San Francisco Gross Receipts (enter whole numbers only): _____

D2: Are you exempt from the Registration Fee? Common exemptions are 501(c), 501(d) or 401(a). ☐ YES ☐ NO

If you answered "YES", attach required documentation that supports the exempt status. See instructions for details.

If your business is exempt from paying registration, skip to Section E and DO NOT submit payment with your renewal.

E. Obligation Summary

Fee Calculation If you selected boxes 5, 16, or 19 as your Business Activity in Section A, use **Schedule B** in the instructions to determine your business registration fee. If you selected any other boxes, use **Schedule A** to determine your fee.

E1.	Enter your 2022 Taxable San Francisco Gross Receipts	
E2.	Business Registration Renewal Fee (See instructions)	
E3.	California State Fee (SB 1186)	\$4.00
E4.	Late Payment Penalty after May 31, 2023 (See instructions)	
E5.	Interest after May 31, 2023 (See instructions)	
E6.	Administrative Fee after May 31, 2023 (See instructions)	
E7.	Total Obligation Due – Sum lines E2 through E6	

F. Certify & Submit

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, 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, 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.

Name _____ Date _____/_____/_____
Signature _____ Print Full Name _____

Email _____ Telephone _____



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Business Registration Renewal Fee Schedules

Gross Receipts for Tax Year 2022	Schedule A	Schedule B
\$0 to \$100,000	\$56	\$46
\$100,000.01 to \$250,000	\$93	\$78
\$250,000.01 to \$500,000	\$157	\$124
\$500,000.01 to \$750,000	\$314	\$250
\$750,000.01 to \$1,000,000	\$439	\$376
\$1,000,000.01 to \$1,500,000	\$628	\$518
\$1,500,000.01 to \$2,000,000	\$879	\$725
\$2,000,000.01 to \$2,500,000	\$376	\$250
\$2,500,000.01 to \$7,500,000	\$628	\$502
\$7,500,000.01 to \$15,000,000	\$1,885	\$1,414
\$15,000,000.01 to \$25,000,000	\$6,285	\$4,714
\$25,000,000.01 to \$50,000,000	\$15,716	\$9,429
\$50,000,000.01 to \$100,000,000	\$28,290	\$18,859
\$100,000,000.01 to \$200,000,000	\$37,720	\$25,146
\$200,000,000.01 and over	\$44,006	\$37,720

Schedule A applies to all businesses in San Francisco as a general rule. Schedule B applies to those businesses that are required to report all of their gross receipts in retail trade, wholesale trade, and certain services.

- **Retail trade** includes the activity of retailing any type of personal property, generally without significantly transforming its characteristics, and rendering services incidental to the retail sale of property; it includes business activity described in NAICS codes 44 and 45.
- **Wholesale trade** includes the activity of wholesaling property, generally without transformation, and rendering services incidental to the sale of property on a wholesale basis; it includes business activity described in NAICS code 42.
- **Certain services** includes the repair and maintenance services, personal and laundry services, and religious, grantmaking, civic, professional and similar organizations that are not otherwise exempt; it includes business activity described in NAICS codes 811, 812 and 813.



FORM RG-2024 Instructions

First, input your Business Account Number and Business Name at the top of the form.

Section A. Filing Questionnaire

Question A1: If your business had taxable business personal property in San Francisco in tax year 2022, select "Yes." Otherwise, select "No." Visit the Office of the Assessor-Recorder for information on Business Personal Property

Question A2: Input your average number of weekly employees for your entire business, including those employed outside of San Francisco in calendar year 2022. This is a survey question that does not affect your fee.

Question A3: Enter the number of your San Francisco employees (full- and part-time) at the end of the period for which you are filing this Return.

Question A4: Select "Yes" if you are a lessor of residential real estate.

Section B. Identification of Business Activities

Question B1: Mark the box next to each business activity in which you engaged in calendar year 2022, regardless of the amount of gross receipts that the business activity generated. Businesses are required to categorize their business activities by using their North American Industry Classification System ("NAICS") code. For a list of business activities with a brief description go to

<https://sftreasurer.org/business-activities-naics-codes>.

Section C. Business Identification (Short Term Residential Rental Host)

Question C1: A short-term residential rental ("host") is a business that receives rent in exchange for providing short-term (less than 30 days) accommodations in a residential structure. Some hosts receive rent payments through a website company, while others receive payment directly from their guest. If your business includes a Short Term Residential Rental, answer "Yes" and continue to question C2. If your business does not include a Short Term Residential Rental, answer "No" and continue to Section C on the reverse side of the form. Enter the start date of your Short Term Residential Host business. Enter the San Francisco rental location address.

Question C2: Airbnb, Interval International, misterb&b, and onefinestay are designated by the Tax Collector to collect and remit Transient Occupancy Tax ("TOT") on behalf of hosts using their online platforms. Rental income not received through Airbnb, Interval International, misterbnb, or onefinestay must be taxed and remitted directly to the Tax Collector. Select the category that applies to your business. If any of your rent is received through Airbnb, misterb&b, onefinestay, or Interval International, select the applicable companies. If you have a payroll expense answer "Yes", otherwise, mark the box next to "No". If you collect rental income from a four or more residential units, answer "Yes", otherwise, mark the box next to "No".

Section D. Registration Renewal

Question D1: Write your 2022 Taxable San Francisco Gross Receipts on the line.

Question D2: If the business is exempt from the business registration renewal fee, mark the box next to "Yes", attach required documentation that supports the exempt status. Our office will review your documentation to verify tax-exempt status. Otherwise, mark the box next to "No" and continue to Section E. Any organization having a formally recognized exemption from income taxation pursuant to Section 501(c), 501(d) or 401(a) of the Internal Revenue Code of 1986, as amended, as qualified by Sections 502, 503, 504 and 508 of the Internal Revenue Code of 1986, as amended, shall not be required to pay a registration fee unless the organization is also engaged within the City in an unrelated trade or business within the meaning of Section 906 of Article 12-A or Section 954 of Article 12-A-1. A person shall be exempt from paying the registration fee required by this Section if and to the extent that, and only so long as, federal or state law prohibits the imposition of the registration fee upon such person.

If you are a short term residential rental host whose ONLY business activity is Accommodations, AND your payroll expense is zero AND you rent out three or fewer units, you qualify as a host exempt. Do not submit documentation or payment with your Renewal.

Section E. Obligation Summary

E1: If all your business activities are within San Francisco, input your total gross receipts for your business. If you have business activities both inside and outside of San Francisco, AND your total gross receipts for calendar year 2022 were less than \$100,000, you will owe the minimum registration fee regardless of your allocation or apportionment. Residential landlords receiving gross receipts from rent controlled properties may exclude their total gross receipts amount by fifty percent (50%).

E2: Business Registration Renewal Fee: If you marked that you are Exempt from the fee in Section C, input zero (\$0) in line D2. If you indicated that your gross receipts were **only** within activities on rows 5, 16, or 19, then you must use Schedule B in the above table to determine your fee to input on line D2. However, if you select any other activities, you must use Schedule A in the above table to determine your fee to input on line D2.

E3: California State Fee (SB 1186): The State of California has imposed an additional state fee of \$4.00 on the renewal of business licenses for purposes of increasing disability access and compliance with construction-related accessibility requirements and developing educational resources for businesses to facilitate compliance with federal and state disability laws. For more information on SB 1186, please visit <http://leginfo.ca.gov>.

E4. Late Payment Penalty. Payments received or postmarked after **May 31, 2023** are subject to a late penalty that is the registration renewal fee multiplied by the penalty percentage in the table below.

Table of Penalty Percentages

Payment Received After	Payment Received By	Penalty Percentage
5/31/2023	6/30/2023	5%
6/30/2023	7/31/2023	10%
7/31/2023	8/31/2023	15%
8/31/2023	9/30/2023	20%
9/30/2023	N/A	25%

E5: Interest. If the payment associated with the renewal fee will not be postmarked or received by **May 31, 2023**, interest consisting of the business registration renewal fee multiplied by one percent (1%) per month must be added on this line. Otherwise, enter zero (\$0).

E6: Administrative Fee. If the payment associated with the business registration renewal fee will not be postmarked or received by **May 31, 2023**, an administrative fee of \$55 must be added on this line. Otherwise, enter zero (\$0).

E7: Total Obligation Due. Sum lines E2 through E6 to calculate the total obligation due, with penalties, interest, and fees (if applicable).

Section F. Certify & Submit

Taxpayer Statement

Review the Taxpayer Statement, enter the information requested and sign the form. If you are an agent of the taxpayer authorized to sign this Return on the taxpayer's behalf, you must have a validly executed Power of Attorney. A Power of Attorney form (Form POA-1), along with instructions as to how to use the form to grant an individual authority to file a Return on behalf of a taxpayer, is available on the website of the Treasurer and Tax Collector.

Submission and Payment

Returns and payments must be received or postmarked on or before **May 31, 2023**. Failure to meet these deadlines will result in penalties, interest, and fees. If a payment is not honored by a financial institution, for any reason, the tax payment is null and void, and a \$50 returned payment fee will be charged.

Make checks payable to "San Francisco Tax Collector" and write the Business Account Number on the memo line.

Mail: San Francisco Tax Collector, P.O. Box 7425, San Francisco, CA 94120-7425