

SAN FRANCISCO GROSS RECEIPTS WORKSHEET
Accommodations or Real Estate, Rental and Leasing Services

Use this worksheet to calculate your San Francisco gross receipts if you have business activities both inside and outside of San Francisco. If your business activities are wholly within San Francisco, you are not eligible to allocate or apportion gross receipts.

This form is only for use by businesses that are engaged in a single business activity. If you are engaged in multiple business activities use the forms GR-A from the final return to calculate your San Francisco gross receipts.

Part A – RESERVED

Part B – San Francisco Allocated Gross Receipts – Enter your gross receipts allocated to San Francisco from your business activity. 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.

B1. 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	B1.	
B2. Rent received from real property	B2.	
B3. Royalties received	B3.	
B4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments	B4.	
B5. Amounts distributed from business entities	B5.	
B6. Licensing and related fees received	B6.	
B7. Commissions	B7.	
B8. All taxes and government imposed fees received	B8.	
B9. Other amounts that constitute gross income for federal income tax purposes, if not included above	B9.	
B10. Sum of B1 through B9		B10.
B11. Any amount(s) included in lines B1 through B8 that that were received from related entities, if applicable	B11.	
B12. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital	B12.	
B13. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity	B13.	
B14. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax	B14.	
B15. Receipts from the sale of real property for which the Real Property Transfer Tax was paid	B15.	
B16. Excludable taxes	B16.	
B17. Other amounts excludable by law, if part of B10, and if not included in B11 to B16	B17.	
B18. Sum of B11 through B17		B18.
B19. San Francisco Allocated Gross Receipts (Subtract B18 from B10)		B19.

If you are in the business activity of Accommodations or Real Estate, Rental and Leasing Services, your San Francisco gross receipts are the amount in line B19.