Appendix A – Gross Receipts Tax Computation Worksheet

Gross Receipts Tax Computation Worksheet
Use this worksheet to calculate your San Francisco Gross Receipts Tax for Tax Year 2017

Use the instructions on the following pages to fill in the cells in Table 1 below. 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.

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>I</th>
<th>Tier I Tax</th>
<th>II</th>
<th>Tier II Tax</th>
<th>III</th>
<th>Tier III Tax</th>
<th>IV</th>
<th>Tier IV Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Receipts</td>
<td>Lower Bound</td>
<td>Upper Bound</td>
<td>Tax Brackets 953.1 – 953.6</td>
<td>$0 to $1,000,000</td>
<td>$1,000,001 to $2,500,000</td>
<td>$2,500,001 to $25,000,000</td>
<td>Over $25,000,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>953.1</td>
<td>0</td>
<td>x 0.05625% =</td>
<td>x 0.07500% =</td>
<td>x 0.10125% =</td>
<td>x 0.12000% =</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>953.2</td>
<td></td>
<td>x 0.09375% =</td>
<td>x 0.15375% =</td>
<td>x 0.27750% =</td>
<td>x 0.35625% =</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>953.3</td>
<td></td>
<td>x 0.22500% =</td>
<td>x 0.24375% =</td>
<td>x 0.24375% =</td>
<td>x 0.30000% =</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>953.4</td>
<td></td>
<td>x 0.39375% =</td>
<td>x 0.41250% =</td>
<td>x 0.45000% =</td>
<td>x 0.48750% =</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>953.5</td>
<td></td>
<td>x 0.22500% =</td>
<td>x 0.26250% =</td>
<td>x 0.30000% =</td>
<td>x 0.33750% =</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>953.6</td>
<td></td>
<td>x 0.30000% =</td>
<td>x 0.34500% =</td>
<td>x 0.38250% =</td>
<td>x 0.42000% =</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>953.7</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtotal (Sum row 1 thru 7)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Receipts Tax (Sum of cells from line 8)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Calculation Instructions

1) After filling in the table per the instructions on the following pages, multiply each cell in columns I, II, III, and IV by its corresponding tax rate in Column Tier I Tax, Tier II Tax, Tier III Tax, and Tier IV Tax, and enter the result in those columns.

2) Sum Column Tier I Tax, Tier II Tax, Tier III Tax, and Tier IV Tax in the respective Subtotal row, line 8.

3) Sum all amounts from Subtotal row, line 8, and input in line 9, “Gross Receipts Tax.” This is your Gross Receipts Tax before any credits or the Central Market Street Limit.

NOTE: The tax year 2017 tax rate adjustment factor of 75% has already been applied.
### Appendix A – Gross Receipts Tax Computation Worksheet 2017

**Posted 4/10/2017**

<table>
<thead>
<tr>
<th>Cell</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1-A7</td>
<td>Complete cells A1 through A7 pursuant to the instructions at the bottom of Form GR-2017</td>
</tr>
<tr>
<td>B1</td>
<td>Input zero (0)</td>
</tr>
<tr>
<td>B2</td>
<td>Input A1</td>
</tr>
<tr>
<td>B3</td>
<td>Input the sum of A1 through A2</td>
</tr>
<tr>
<td>B4</td>
<td>Input the sum of A1 through A3</td>
</tr>
<tr>
<td>B5</td>
<td>Input the sum of A1 through A4</td>
</tr>
<tr>
<td>B6</td>
<td>Input the sum of A1 through A5</td>
</tr>
<tr>
<td>B7</td>
<td>Input the sum of A1 through A6</td>
</tr>
<tr>
<td>C1</td>
<td>Input A1</td>
</tr>
<tr>
<td>C2</td>
<td>Input the sum of A1 through A2</td>
</tr>
<tr>
<td>C3</td>
<td>Input the sum of A1 through A3</td>
</tr>
<tr>
<td>C4</td>
<td>Input the sum of A1 through A4</td>
</tr>
<tr>
<td>C5</td>
<td>Input the sum of A1 through A5</td>
</tr>
<tr>
<td>C6</td>
<td>Input the sum of A1 through A6</td>
</tr>
<tr>
<td>C7</td>
<td>Input the sum of A1 through A7</td>
</tr>
<tr>
<td>Cell</td>
<td>Instructions</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
</tr>
</tbody>
</table>
| 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 |
### Appendix A – Gross Receipts Tax Computation Worksheet 2017

**Posted 4/10/2017**

<table>
<thead>
<tr>
<th>Cell</th>
<th>Instructions</th>
</tr>
</thead>
</table>
| **II-1** | a) If C1 is less than or equal to $1,000,000, input zero  
b) If C1 is between $1,000,001 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** | a) If C2 is less than or equal to $1,000,000, input zero  
b) If C2 is between $1,000,001 and $2,500,000, input the lesser of A2, and $2,500,000 minus B2  
c) If C2 is greater than $2,500,000 AND if C2 is between $1,000,000 and $2,500,000, subtract $1,000,000 from C2 |
| **II-3** | a) If C3 is less than or equal to $1,000,000, input zero  
b) If C3 is between $1,000,001 and $2,500,000, input the lesser of A3, and $2,500,000 minus B3  
c) If C3 is greater than $2,500,000 AND if C3 is between $1,000,000 and $2,500,000, subtract $1,000,000 from C3 |
| **II-4** | a) If C4 is less than or equal to $1,000,000, input zero  
b) If C4 is between $1,000,001 and $2,500,000, input the lesser of A4, and $2,500,000 minus B4  
c) If C4 is greater than $2,500,000 AND if C4 is between $1,000,000 and $2,500,000, subtract $1,000,000 from C4 |
| **II-5** | a) If C5 is less than or equal to $1,000,000, input zero  
b) If C5 is between $1,000,001 and $2,500,000, input the lesser of A5, and $2,500,000 minus B5  
c) If C5 is greater than $2,500,000 AND if C5 is between $1,000,000 and $2,500,000, subtract $1,000,000 from C5 |
| **II-6** | a) If C6 is less than or equal to $1,000,000, input zero  
b) If C6 is between $1,000,001 and $2,500,000, input the lesser of A6, and $2,500,000 minus B6  
c) If C6 is greater than $2,500,000 AND if C6 is between $1,000,000 and $2,500,000, subtract $1,000,000 from C6 |
| **II-7** | a) If C7 is less than or equal to $1,000,000, input zero  
b) If C7 is between $1,000,001 and $5,000,000, input the lesser of A7, and $5,000,000 minus B7  
c) If C7 is greater than $5,000,000 AND if C7 is between $1,000,000 and $5,000,000, subtract $1,000,000 from C7 |
# Appendix A – Gross Receipts Tax Computation Worksheet 2017

**Posted 4/10/2017**

<table>
<thead>
<tr>
<th>Cell</th>
<th>Instructions</th>
</tr>
</thead>
</table>
| III-1 | a) If C1 is less than or equal to $2,500,000, input zero  
      b) If C1 is between $2,500,001 and $25,000,000, subtract $2,500,000 from A1  
      c) If C1 is greater than $25,000,000, input $22,500,000 |
| III-2 | a) If C2 is less than or equal to $2,500,000, input zero  
      b) If B2 is greater than $25,000,000, input zero  
      c) If B2 is between $2,500,001 and $25,000,000, input the lesser of A2, and $25,000,000 minus B2  
      d) If B2 is less than or equal to $2,500,000 **AND** if C2 is greater than $25,000,000, input $22,500,000  
      e) If B2 is less than or equal to $2,500,000 **AND** if C2 is between $2,500,000 and $25,000,000, 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 $25,000,000, input zero  
      c) If B3 is between $2,500,001 and $25,000,000, input the lesser of A3, and $25,000,000 minus B3  
      d) If B3 is less than or equal to $2,500,000 **AND** if C3 is greater than $25,000,000, input $22,500,000  
      e) If B3 is less than or equal to $2,500,000 **AND** if C3 is between $2,500,000 and $25,000,000, 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 $25,000,000, input zero  
      c) If B4 is between $2,500,001 and $25,000,000, input the lesser of A4, and $25,000,000 minus B4  
      d) If B4 is less than or equal to $2,500,000 **AND** if C4 is greater than $25,000,000, input $22,500,000  
      e) If B4 is less than or equal to $2,500,000 **AND** if C4 is between $2,500,000 and $25,000,000, 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 $25,000,000, input zero  
      c) If B5 is between $2,500,001 and $25,000,000, input the lesser of A5, and $25,000,000 minus B5  
      d) If B5 is less than or equal to $2,500,000 **AND** if C5 is greater than $25,000,000, input $22,500,000  
      e) If B5 is less than or equal to $2,500,000 **AND** if C5 is between $2,500,000 and $25,000,000, 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 $25,000,000, input zero  
      c) If B6 is between $2,500,001 and $25,000,000, input the lesser of A6, and $25,000,000 minus B6  
      d) If B6 is less than or equal to $2,500,000 **AND** if C6 is greater than $25,000,000, input $22,500,000  
      e) If B6 is less than or equal to $2,500,000 **AND** if C6 is between $2,500,000 and $25,000,000, subtract $2,500,000 from C6 |
| III-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 $5,000,001 and $25,000,000, input the lesser of A7, and $25,000,000 minus B7  
      d) If B7 is less than or equal to $5,000,000 **AND** if C7 is greater than $25,000,000, input $22,500,000  
      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 |
<table>
<thead>
<tr>
<th>Cell</th>
<th>Instructions</th>
</tr>
</thead>
</table>
| IV-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 |
| IV-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 |
| IV-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 |
| IV-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 |
| IV-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 |
| IV-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 |
| IV-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  
   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 |