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.

	A Gross Receipts	B Lower Bound	C Upper Bound	I	Tier I Tax	II	Tier II Tax	III	Tier III Tax	IV	Tier IV Tax
	Tax Brackets 953.1 – 953.6			$0 to $1,000,000		$1,000,001 to $2,500,000		$2,500,001 to $25,000,000		Over $25,000,000	
1 953.1		0			x 0.05625% =		x 0.07500% =		x 0.10125% =		x 0.12000% =
2 953.2					x 0.09375% =		x 0.15375% =		x 0.27750% =		x 0.35625%=
3 953.3					x 0.22500% =		x 0.24375% =		x 0.24375% =		x 0.30000% =
4 953.4					x 0.39375% =		x 0.41250% =		x 0.45000% =		x 0.48750% =
5 953.5					x 0.22500% =		x 0.26250% =		x 0.30000% =		x 0.33750% =
6 953.6					x 0.30000% =		x 0.34500% =		x 0.38250% =		x 0.42000% =
	Tax Bracket 953.7			$0 to $1,000,000		$1,000,001 to $5,000,000		$5,000,001 to $25,000,000		Over $25,000,000	
7 953.7					x 0.21375% =		x 0.21375% =		x 0.22500% =		x 0.22500% =
8	**Subtotal** (Sum row 1 thru 7)										
9	**Gross Receipts Tax** (Sum of cells from line 8)										

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

Cell	Instructions
A1-A7	Complete cells A1 through A7 pursuant to the instructions at the bottom of Form GR-2017
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
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

Appendix A – Gross Receipts Tax Computation Worksheet 2017

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

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Cell	Instructions
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 B2 is greater than $2,500,000, input zero c) If B2 is between $1,000,001 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	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 $1,000,001 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	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 $1,000,001 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	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 $1,000,001 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	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 $1,000,001 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	a) If C7 is less than or equal to $1,000,000, input zero b) If B7 is greater than $5,000,000, input zero c) If B7 is between $1,000,001 and $5,000,000, input the lesser of A7, and $5,000,000 minus B7 d) If B7 is less than or equal to $1,000,000 **AND** if C7 is greater than $5,000,000, input $4,000,000 e) If B7 is less than or equal to $1,000,000 **AND** if C7 is between $1,000,000 and $5,000,000, subtract $1,000,000 from C7

Cell	Instructions
III-1	a) If C1 is less than or equal to $2,500,000, input zero b) If C1 is between $2,500,001 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

Cell	Instructions
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