**RG21 – Taxable San Francisco Gross Receipts Worksheet**

1. **Business Activity Selection: Input amount from line E1 on ATTACHMENT GR-A-2019 for each business activity below**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Line | Check if Applicable | Code Section | Business Activity (NAICS CODE) | Amount |
| 1 | ☐ | §953.1 | Retail Trade (4400-4599) |  |
| 2 | ☐ | §953.1 | Wholesale Trade (4200-4299) |  |
| 3 | ☐ | §953.1 | Certain Services (8100-8139) |  |
| 4 |  | §953.1 Subtotal (sum of lines 1 to 3) | |  |
| 5 | ☐ | §953.2 | Manufacturing (3100-3399) |  |
| 6 | ☐ | §953.2 | Transportation and Warehousing (4800-4999) |  |
| 7 | ☐ | §953.2 | Information (5100-5199) |  |
| 8 | ☐ | §953.2 | Food Services (7220-7229) |  |
| 9 | ☐ | §953.2 | Biotechnology (N/A) |  |
| 10 | ☐ | §953.2 | Clean Technology (N/A) |  |
| 11 |  | §953.2 Subtotal (sum of lines 5 to 10) | |  |
| 12 | ☐ | §953.3 | Accommodations (7210-7219) |  |
| 13 | ☐ | §953.3 | Utilities (2200-2299) |  |
| 14 | ☐ | §953.3 | Arts, Entertainment, and Recreation (7100-7199) |  |
| 15 |  | §953.3 Subtotal (sum of lines 12 to 14) | |  |
| 16 | ☐ | §953.4 | Private Education and Health Services (6100-6299) |  |
| 17 | ☐ | §953.4 | Administrative and Support Services (5600-5699) |  |
| 18 | ☐ | §953.4 | Activity Not Listed / Miscellaneous Business Activities (N/A) |  |
| 19 |  | §953.4 Subtotal (sum of lines 16 to 18) | |  |
| 20 | ☐ | §953.5 | Construction (2300-2399) |  |
| 21 |  | §953.5 Subtotal (line 20) | |  |
| 22 | ☐ | §953.6 | Financial Services (5210-5239) |  |
| 23 | ☐ | §953.6 | Insurance (5240-5249) |  |
| 24 | ☐ | §953.6 | Professional, Scientific, and Technical Services (5400-5499) |  |
| 25 |  | §953.6 Subtotal (sum of lines 22 to 24) | |  |
| 26 | ☐ | §953.7 | Real Estate, Rental, and Leasing Services (5300-5399) |  |
| 27 |  | §953.7 Subtotal (Iine 26) | |  |
| 28 |  | Total San Francisco Gross Receipts (sum of lines 4, 11, 15, 19, 21, 25 and 27) | |  |

**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-2019 | B3. |

**ATTACHMENT GR-A-2019 ACCOMMODATIONS**

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| --- | --- | --- |
| 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 |  |  |

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| --- | --- | --- |
| 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |
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| E1. Transfer C1 Total Within San Francisco. These are the gross receipts attributable to San Francisco for **ACCOMMODATIONS**. |  | |

**ATTACHMENT GR-A-2019 ADMINISTRATIVE & SUPPORT SERVICES**

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| --- | --- | --- |
| 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |

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| --- | --- | --- | --- |
| C1. Subtract B8 from A10 |  |  | |
| D1. Payroll Apportionment from Form GR-2019, line B3 |  | |
| D2. Multiply D1 by C1 Total Within and Outside San Francisco |  | |
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| E1. Transfer D2. These are the gross receipts attributable to San Francisco for **ADMINISTRATIVE & SUPPORT SERVICES**. |  | |

**ATTACHMENT GR-A-2019 ARTS, ENTERTAINMENT & RECREATION**

|  |  |  |
| --- | --- | --- |
| Complete a separate page for each business activity. | | |
| For the **ARTS, ENTERTAINMENT & RECRREATION** 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |

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| --- | --- | --- | --- |
| C1. Subtract B8 from A10 |  |  | |
| D1. Payroll Apportionment from Form GR-2019, line B3 |  | |
| D2. Multiply D1 by C1 Total Within and Outside San Francisco |  | |
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| E1. Transfer D2. These are the gross receipts attributable to San Francisco for **ARTS ENTERTAINMENT & RECREATION**. |  | |

**ATTACHMENT GR-A-2019 BIOTECHNOLOGY**

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| --- | --- | --- |
| 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 |  |  |

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| --- | --- | --- |
| 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |

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| --- | --- | --- | --- |
| C1. Subtract B8 from A10 |  |  | |
| D1. Payroll Apportionment from Form GR-2019, 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**. |  | |

**ATTACHMENT GR-A-2019 CERTAIN SERVICES**

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| 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |

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| --- | --- | --- | --- |
| C1. Subtract B8 from A10 |  |  | |
| D1. Payroll Apportionment from Form GR-2019, line B3 |  | |
| D2. Multiply D1 by C1 Total Within and Outside San Francisco |  | |
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| E1. Transfer D2. These are the gross receipts attributable to San Francisco for **CERTAIN SERVICES**. |  | |

**ATTACHMENT GR-A-2019 CLEAN TECHNOLOGY**

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| --- | --- | --- |
| 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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-2019, 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-2019 CONSTRUCTION**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Complete a separate page for each business activity. | | | | | |
| For the **CONSTRUCTION** 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 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 | |  |  | | |
| 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 | |  |  | | |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid | |  |  | | |
| 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-2019, 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-2019 Total. Attach sheet(s) to Return. | |  | | | |
| E1. Subtract D6 from D5. These are the gross receipts attributable to San Francisco for **CONSTRUCTION**. | |  | | | |

**ATTACHMENT GR-A-2019 PRIVATE EDUCATION & HEALTH SERVICES**

|  |  |  |
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| 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |

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| --- | --- | --- | --- |
| C1. Subtract B8 from A10 |  |  | |
| D1. Payroll Apportionment from Form GR-2019, 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-2019 FINANCIAL SERVICES**

|  |  |  |
| --- | --- | --- |
| Complete a separate page for each business activity. | | |
| For the **FINANCIAL 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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-2019, line B3 |  | |
| D2. Multiply D1 by C1 Total Within and Outside San Francisco |  | |
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|  |  | |
|  |  | |
|  |  | |
| E1. Transfer D2. These are the gross receipts attributable to San Francisco for **FINANCIAL SERVICES**. |  | |

**ATTACHMENT GR-A-2019 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |

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| --- | --- | --- | --- |
| C1. Subtract B8 from A10 |  |  | |
| D1. Payroll Apportionment from Form GR-2019, 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**. |  | |

**ATTACHMENT GR-A-2019 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 |  |  |

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| --- | --- | --- |
| 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |

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| --- | --- | --- | --- |
| C1. Subtract B8 from A10 |  |  | |
| D1. Payroll Apportionment from Form GR-2019, 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**. |  | |

**ATTACHMENT GR-A-2019 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 that were received from related entities, if applicable |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |

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| --- | --- | --- | --- |
| C1. Subtract B8 from A10 |  |  | |
| D1. Payroll Apportionment from Form GR-2019, line B3 |  | |
| D2. Multiply D1 by C1 Total Within and Outside San Francisco |  | |
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|  |  | |
| E1. Transfer D2. These are the gross receipts attributable to San Francisco for **INSURANCE**. |  | |

**ATTACHMENT GR-A-2019 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |

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| --- | --- | --- | --- |
| C1. Subtract B8 from A10 |  |  | |
| D1. Payroll Apportionment from Form GR-2019, 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**. |  | |

**ATTACHMENT GR-A-2019 PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES**

|  |  |  |
| --- | --- | --- |
| Complete a separate page for each business activity. | | |
| For the **PROFESSIONAL, SCIENTIFIC & TECHNICAL 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |

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| --- | --- | --- | --- |
| C1. Subtract B8 from A10 |  |  | |
| D1. Payroll Apportionment from Form GR-2019, 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-2019 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-2019 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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** |  | |

**ATTACHMENT GR-A-2019 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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-2019, 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**. |  | |

**ATTACHMENT GR-A-2019 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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-2019, 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-2019 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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-2019, 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**. |  | |

**ATTACHMENT GR-A-2019 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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-2019, 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**. |  | |

**ATTACHMENT GR-A-2019 MISCELLANEOUS BUSINESS ACTIVITIES**

**ACTIVITY NOT LISTED: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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| --- | --- | --- |
| Complete a separate page for each business activity. | | |
| For the business activity inserted above *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 |  |  |

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| 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 |  |  |
| 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 |  |  |
| B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid |  |  |
| 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 |  |  |

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| --- | --- | --- | --- |
| C1. Subtract B8 from A10 |  |  | |
| D1. Payroll Apportionment from Form GR-2019, line B3 |  | |
| D2. Multiply D1 by C1 Total Within and Outside San Francisco |  | |
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| E1. Transfer D2. These are the gross receipts attributable to San Francisco for the business activity inserted above. |  | |

**ATTACHMENT CON SUB-2019**

**Construction Business Activity Subcontractor Reduction Calculation**

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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-2019 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-2019 CONSTRUCTION, line D6.** | | |  |