

SAN FRANCISCO GROSS RECEIPTS WORKSHEET (EDITED 6/12/2023)

BUSINESS ACCOUNT NUMBER: _____

BUSINESS ACTIVITY: _____

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.

If you are engaged in multiple business activities complete a worksheet for each business activity to calculate your San Francisco gross receipts. Note that San Francisco Payroll and Total Payroll in lines A20 and A21 are for all business activities combined, not broken out by business activity. Sum the results of all worksheets to determine your San Francisco gross receipts.

Part A –Gross Receipts within and outside San Francisco – Enter your gross receipts from within and outside San Francisco for this 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.

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| 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 A2 through A8. | A1. | |
| A2. Rent received from real property | A2. | |
| A3. Royalties received | A3. | |
| A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments | A4. | |
| A5. Amounts distributed from business entities | A5. | |
| A6. Licensing and related fees received | A6. | |
| A7. Commissions | A7. | |
| A8. All taxes and government imposed fees received | A8. | |
| A9. Other amounts that constitute gross income for federal income tax purposes, if not included above | A9. | |
| A10. Sum of A1 through A9 | | A10. |
| A11. Any amount(s) included in lines A1 through A8 that that were received from related entities, if applicable | A11. | |
| A12. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital | A12. | |
| A13. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity | A13. | |
| A14. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax | A14. | |
| A15. Receipts from the sale of real property for which the Real Property Transfer Tax was paid | A15. | |
| A16. Excludable taxes | A16. | |
| A17. Other amounts excludable by law, if part of A10, and if not included in A11 to A16 | A17. | |
| A18. Sum of A11 through A17 | | A18. |
| A19. Business wide Gross Receipts (Subtract A18 from A10) | | A19. |
| A20. San Francisco Payroll | A20. | |
| A21. Total Payroll | A21. | |
| A22. Payroll Apportionment Percentage (SF Payroll over Total Payroll) | | A22. |
| A23. Multiply line A19 by line A22. | | A23. |

(Worksheet Continues on Next Page)

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Part B – Gross Receipts Within San Francisco – 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.

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| 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. |

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Part C. Allocation and Apportionment

If your business activity is Retail Trade, Wholesale Trade, Manufacturing, Transportation and Warehousing, Information, Biotechnology, Clean Technology, Food Services, or Utilities, your allocated and apportioned San Francisco gross receipts are one half the amount determined under Code section 956.1 (allocation) plus one half of the amount determined under Code section 956.2 (apportionment.)

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| C1. Multiply line A23 by 50% | C1. | |
| C2. Multiply line B19 by 50% | C2. | |
| C3. Sum line C1 and line C2 – These are your San Francisco gross receipts for this business activity | | C3. |

If you are in the business activity of Accommodations or Real Estate, Rental and Leasing Services, your San Francisco gross receipts are wholly determined under Code section 956.1(allocation.)

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| C1. Multiply line A23 by 0% | C1. | |
| C2. Multiply line B19 by 100% | C2. | |
| C3. Sum line C1 and line C2 - These are your San Francisco gross receipts for this business activity | | C3. |

If your business activity is: Certain Services, Arts, Entertainment and Recreation, Private Education and Health Services, Administrative and Support Services, Activity Not Listed, Financial Services, Insurance, Professional, Scientific and Technical Services, your San Francisco gross receipts are wholly determined under Code section 956.2 (apportionment.)

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| C1. Multiply line A23 by 100% | C1. | |
| C2. Multiply line B19 by 0% | C2. | |
| C3. Sum line C1 and line C2 - These are your San Francisco gross receipts for this business activity | | C3. |

The amount of gross receipts from construction subject to the gross receipts tax shall be one-half of the amount determined under Section 956.1 plus one-half of the amount determined under Section 956.2. The amount of gross receipts so determined shall then be reduced by any amounts which were included in a person's gross receipts within the City pursuant to Section 956.1, and which that person paid to a subcontractor possessing a valid business registration certificate with the City during the tax year. There shall be no reduction for any other costs, including without limitation costs for materials, fees, equipment, or other services. In order to claim such a reduction, a person must maintain an itemized schedule of payments to subcontractors and information sufficient to enable the Tax Collector to verify that the subcontractor possessed a valid business registration certificate with the City.

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| C1. Multiply line A23 by 50% | C1. | |
| C2. Multiply line B19 by 50% | C2. | |
| C3. Sum line C1 and line C2 | | C3. |
| C4. Amounts included in C2 paid to subcontractors. | | C4. |
| C5. Line C3 less line C4. | | C5. |