



FORM RG-2021

Business Account Number _____ **Business Name** _____

A. Identification of Business Activities

A1. Select all applicable business activities (your business activity information may be shared publicly)

#	Activity	NAICS Code	Check If Activity Applies
1	Accommodations (Includes Short Term Residential Rental Hosts)	7210-7219	<input type="checkbox"/>
2	Administrative and Support Services	5600-5699	<input type="checkbox"/>
3	Arts, Entertainment, and Recreation	7100-7199	<input type="checkbox"/>
4	Biotechnology	N/A	<input type="checkbox"/>
5	Certain Services (e.g. Repair/Maint., Personal/Laundry, Civic Orgs)	8100-8139	<input type="radio"/> Schedule B
6	Clean Technology	N/A	<input type="checkbox"/>
7	Construction	2300-2399	<input type="checkbox"/>
8	Financial Services	5210-5239	<input type="checkbox"/>
9	Food Services	7220-7229	<input type="checkbox"/>
10	Information	5100-5199	<input type="checkbox"/>
11	Insurance	5240-5249	<input type="checkbox"/>
12	Manufacturing	3100-3399	<input type="checkbox"/>
13	Private Education and Health Services	6100-6299	<input type="checkbox"/>
14	Professional, Scientific, and Technical Services	5400-5499	<input type="checkbox"/>
15	Real Estate and Rental and Leasing Services	5300-5399	<input type="checkbox"/>
16	Retail Trade	4400-4599	<input type="radio"/> Schedule B
17	Transportation and Warehousing	4800-4999	<input type="checkbox"/>
18	Utilities	2200-2299	<input type="checkbox"/>
19	Wholesale Trade	4200-4299	<input type="radio"/> Schedule B
20	Activity Not Listed Above: _____	N/A	<input type="checkbox"/>

A2: Are all your business activities wholly within San Francisco? YES NO

B. Business Identification

If you did not select "Accommodations" in Section A, skip to Section C Registration Renewal.

Short Term Residential Rental Host

B1: Are you a Short Term Residential Rental Host? YES NO

A Short Term Residential Rental Host is a business that receives rent in exchange for providing short term (less than 30 days) accommodations in a residential structure. (If no, go to Section C on reverse side. If yes, answer questions below):

Enter the start date for your Short-Term Residential Host business: _____

Enter the San Francisco rental location address _____

B2: Airbnb, HostWell, misterb&b and onefinestay are designated by the Tax Collector to collect and remit Transient Occupancy Tax (TOT) on behalf of hosts using their platforms.

Select the category that applies to your business:

- All rent is received through Airbnb, HostWell, misterb&b and/or onefinestay
- Some rent is received through Airbnb, HostWell, misterb&b and/or onefinestay and some rent through other methods.
- No rent is received through Airbnb, HostWell, misterb&b or onefinestay

Select the companies you work with: Airbnb HostWell misterb&b onefinestay

Do you have payroll expense for this business? YES NO

Does this business receive rental income from four or more residential units? YES NO



FORM RG-2021

Business Account Number _____ **Business Name** _____

C. Registration Renewal

- C1: Enter your 2019 Taxable San Francisco Gross Receipts (use worksheet to calculate if necessary): _____
If your business is exempt from the registration fee, you will continue to see \$0 due at the end of this filing. Short-term residential rental hosts and 501c3 status are common examples of businesses who may be exempt from the registration fee.
- C2: Enter your 2020 Taxable San Francisco Gross Receipts (enter whole numbers only): _____
- C3: Do you have taxable Business Personal Property in San Francisco? Business Personal Property is any tangible property owned, claimed, used, possessed, managed, or controlled in the conduct of a trade or business. This includes machinery, fixtures, computers, appliances, equipment, and leasehold improvements. YES NO
- C4: Do you operate a restaurant or facility that prepares and serves food for delivery or carry out? YES NO
- C5: Did any of the COVID-19 San Francisco Health Officer Orders require your business (or any portion thereof) to completely stop operating? Please answer yes even if the closure was temporary. YES NO
- C6: Did you receive more than 50% of your 2019 combined SF Gross Receipts from the business activities described in the two questions above?* (For example, if 70% of 2019 receipts were from your hair salon, and 30% were from your dog daycare, and only the hair salon had to shut down, select "yes") YES NO
- C7: Enter your average number of employees per week, including those employed outside of San Francisco _____
- C8: Enter your number of San Francisco employees _____
- C9: Enter your 2019 San Francisco payroll expense _____
- C10: Are you a lessor of residential real estate? YES NO
- C11: Are you subject to the cannabis tax? YES NO
- C12: Are you exempt from the Registration Fee? Common exemptions are 501(c), 501(d) or 401(a). YES NO
If you answered "YES", attach required documentation that supports the exempt status. See instructions for details.
If your business is exempt from paying registration, skip to Section E and DO NOT submit payment with your renewal.

D. Obligation Summary

Fee Calculation If you selected boxes 5, 16, or 19 as your Business Activity in Section A, use Schedule B in the instructions to determine your business registration fee. If you selected any other boxes, use Schedule A to determine your fee.	
D1. Enter your 2019 Taxable San Francisco Gross Receipts	
D2. Business Registration Renewal Fee (See instructions)	
D3. California State Fee (SB 1186)	\$4.00
D4. Late Payment Penalty after April 30, 2021 (See instructions)	
D5. Interest after April 30, 2021 (See instructions)	
D6. Administrative Fee after April 30, 2021 (See instructions)	
D7. Total Obligation Due – Sum lines D2 through D6	

E. Certify & Submit

I certify under penalty of perjury that I am the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the taxpayer), or an agent of the taxpayer authorized to sign this form on behalf of the taxpayer pursuant to a validly executed Power of Attorney, and I have examined the foregoing business tax statement including any accompanying schedules or worksheets, and the information thereon is, to the best of my knowledge and belief, true and correct, and fully compliant with all the requirements provided in Articles 6, 12, 12-A, and 12-A-1 of the San Francisco Business and Tax Regulations Code. I acknowledge that I am providing information in response to a request for financial information pursuant to Section 6.5-1 of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit.
If this form is being filed by the Filer on behalf of a combined group, the Filer agrees to act as a surety and agent for each member of the combined group.

Name _____ **Date** _____/_____/_____
Signature _____ Print Full Name _____

Email _____ **Telephone** _____



FORM RG-2021

Business Account Number _____ Business Name _____

Business Registration Renewal Fee Schedules

Gross Receipts for Tax Year 2019	Schedule A	Schedule B
\$0 to \$100,000	\$103	\$86
\$100,001 to \$250,000	\$172	\$143
\$250,001 to \$500,000	\$287	\$230
\$500,001 to \$750,000	\$575	\$460
\$750,001 to \$1,000,000	\$805	\$690
\$1,000,001 to \$2,500,000	\$345	\$230
\$2,500,001 to \$7,500,000	\$575	\$460
\$7,500,001 to \$15,000,000	\$1,725	\$1,294
\$15,000,001 to \$25,000,000	\$5,751	\$4,313
\$25,000,001 to \$50,000,000	\$14,379	\$8,627
\$50,000,001 to \$100,000,000	\$25,882	\$17,255
\$100,000,001 to \$200,000,000	\$34,510	\$23,006
\$200,000,001 and over	\$40,261	\$34,510

Schedule A applies to all businesses in San Francisco as a general rule. Schedule B applies to those businesses that are required to report all of their gross receipts in retail trade, wholesale trade, and certain services.

- **Retail trade** includes the activity of retailing any type of personal property, generally without significantly transforming its characteristics, and rendering services incidental to the retail sale of property; it includes business activity described in NAICS codes 44 and 45.
- **Wholesale trade** includes the activity of wholesaling property, generally without transformation, and rendering services incidental to the sale of property on a wholesale basis; it includes business activity described in NAICS code 42.
- **Certain services** includes the repair and maintenance services, personal and laundry services, and religious, grantmaking, civic, professional and similar organizations that are not otherwise exempt; it includes business activity described in NAICS codes 811, 812 and 813.



FORM RG-2021 Instructions

First, input your Business Account Number and Business Name at the top of the form.

Section A. Identification of Business Activities

Question A1: Mark the box next to each business activity in which you engaged in calendar year 2019, regardless of the amount of gross receipts that the business activity generated. Businesses are required to categorize their business activities by using their North American Industry Classification System (“NAICS”) code. For a list of business activities with a brief description go to www.sftreasurer.org/naics.

Question A2: If all your business activities are wholly within San Francisco, answer “Yes”, otherwise, mark the box next to “No”.

Section B. Business Identification (Short Term Residential Rental Host)

Question B1: A short-term residential rental (“host”) is a business that receives rent in exchange for providing short-term (less than 30 days) accommodations in a residential structure. Some hosts receive rent payments through a website company, while others receive payment directly from their guest. If your business includes a Short Term Residential Rental, answer “Yes” and continue to question B2. If your business does not include a Short Term Residential Rental, answer “No” and continue to Section C on the reverse side of the form. Enter the start date of your Short Term Residential Host business. Enter the San Francisco rental location address.

Question B2: Airbnb, HostWell, misterb&b, and onefinestay are designated by the Tax Collector to collect and remit Transient Occupancy Tax (“TOT”) on behalf of hosts using their online platforms. Rental income not received through Airbnb, HostWell, misterbnb or onefinestay must be taxed and remitted directly to the Tax Collector. Select the category that applies to your business. If any of your rent is received through Airbnb, HostWell, misterb&b or onefinestay select the applicable companies. If you have a payroll expense answer “Yes”, otherwise, mark the box next to “No”. If you collect rental income from a four or more residential units, answer “Yes”, otherwise, mark the box next to “No”.

Section C. Registration Renewal

Question C1: If all your business activities are within San Francisco, input your total gross receipts for your business. If you have business activities both inside and outside of San Francisco, AND your total gross receipts for calendar year 2019 were less than \$100,000, you will owe the minimum registration fee regardless of your allocation or apportionment.

Fifty percent (50%) of amounts received from rent-controlled properties may be excluded from gross receipts for residential landlords.

If you do business both inside and outside of San Francisco and your gross receipts exceeded \$100,000 in calendar year 2019, use the Gross Receipts worksheets at the following link to calculate your San Francisco gross receipts (you do not need to complete the tax calculation.) The worksheet may be found here: <https://sftreasurer.org/grossreceiptsworksheet>

Question C2: Write your 2020 Taxable San Francisco Gross Receipts on the line.

Question C3: If the business had taxable Business Personal Property in San Francisco in tax year 2019, mark the box next to “Yes.” Otherwise, mark the box next to “No”. Visit www.sfassessor.org and search Business Personal Property to learn more.

Question C4: If you operate a restaurant or facility that prepares and serves food for delivery or carry out, mark the box “Yes.” Otherwise, mark the box next to “No.”

Question C5: If any of the COVID-19 San Francisco Health Officer Orders require your business (or any portion thereof) to completely or temporarily stop operating, mark the box “Yes.” Otherwise, mark the box next to “No.”



Question C6: If you receive more than 50% of your 2019 combined SF Gross Receipts from the business activities described in the two questions above (For example, if 70% of your 2019 receipts were from your hair salon, and 30% were from your dog daycare, and only the hair salon had to shut down), mark the box “Yes.” Otherwise, mark the box next to “No.”

Question C7: Write the average number of employees per week in calendar year 2019, including those employed outside of San Francisco on the line. This is a survey question that does not affect your business registration renewal amount due.

Question C8: Write the average number of San Francisco employees per week in calendar year 2019 on the line.

Question C9: Write your San Francisco payroll expense for tax year 2019 on the line.

Question C10: If you are a lessor of residential real estate, mark the box next to “Yes.” Otherwise, mark the box next to “No”.

Question C11: If you are subject to the cannabis tax, mark the box next to “Yes.” Otherwise, mark the box next to “No.”

Question C12: If the business is exempt from the business registration renewal fee, mark the box next to “Yes”, attach required documentation that supports the exempt status. Our office will review your documentation to verify tax-exempt status. Otherwise, mark the box next to “No” and continue to Section E. Any organization having a formally recognized exemption from income taxation pursuant to Section 501(c), 501(d) or 401(a) of the Internal Revenue Code of 1986, as amended, as qualified by Sections 502, 503, 504 and 508 of the Internal Revenue Code of 1986, as amended, shall not be required to pay a registration fee unless the organization is also engaged within the City in an unrelated trade or business within the meaning of Section 906 of Article 12-A or Section 954 of Article 12-A-1. A person shall be exempt from paying the registration fee required by this Section if and to the extent that, and only so long as, federal or state law prohibits the imposition of the registration fee upon such person.

If you are a short term residential rental host whose ONLY business activity is Accommodations, AND your payroll expense is zero AND you rent out three or fewer units, you qualify as a host exempt. Do not submit documentation or payment with your Renewal.

Section D. Obligation Summary

D1: *If all your business activities are within San Francisco*, input your total gross receipts for your business. If you have business activities both inside and outside of San Francisco, AND your total gross receipts for calendar year 2019 were less than \$100,000, you will owe the minimum registration fee regardless of your allocation or apportionment. Fifty percent (50%) of amounts received from rent-controlled properties may be excluded from gross receipts for residential landlords.

D2: Business Registration Renewal Fee: If you marked that you are Exempt from the fee in Section C, input zero (\$0) in line D2. If you indicated that your gross receipts were **only** within activities on rows 5, 16, or 19, then you must use Schedule B in the above table to determine your fee to input on line D2. However, if you select any other activities, you must use Schedule A in the above table to determine your fee to input on line D2.

D3: California State Fee (SB 1186): The State of California has imposed an additional state fee of \$4.00 on the renewal of business licenses for purposes of increasing disability access and compliance with construction-related accessibility requirements and developing educational resources for businesses to facilitate compliance with federal and state disability laws. For more information on SB 1186, please visit <http://leginfo.legislature.ca.gov>.

D4. Late Payment Penalty. Payments received or postmarked after **April 30, 2021** are subject to a late penalty that is the registration renewal fee multiplied by the penalty percentage in the table below.

Table of Penalty Percentages

Payment Received After	Payment Received By	Penalty Percentage
4/30/2021	5/31/2021	5%
5/31/2021	6/30/2021	10%
6/30/2021	7/31/2021	15%
7/31/2021	N/A	40%



D5: Interest. If the payment associated with the renewal fee will not be postmarked or received by **April 30, 2021**, interest consisting of the business registration renewal fee multiplied by one percent (1%) per month must be added on this line. Otherwise, enter zero (\$0).

D6: Administrative Fee. If the payment associated with the business registration renewal fee will not be postmarked or received by **April 30, 2021**, an administrative fee of \$55 must be added on this line. Otherwise, enter zero (\$0).

D7: Total Obligation Due. Sum lines D2 through D6 to calculate the total obligation due, with penalties, interest, and fees (if applicable).

Section E. Certify & Submit

Taxpayer Statement

Review the Taxpayer Statement, enter the information requested and sign the form. If you are an agent of the taxpayer authorized to sign this Return on the taxpayer's behalf, you must have a validly executed Power of Attorney. A Power of Attorney form (Form POA-1), along with instructions as to how to use the form to grant an individual authority to file a Return on behalf of a taxpayer, is available on the website of the Treasurer and Tax Collector.

Submission and Payment

Returns and payments must be received or postmarked on or before **April 30, 2021**. Failure to meet these deadlines will result in penalties, interest, and fees. If a payment is not honored by a financial institution, for any reason, the tax payment is null and void, and a \$50 returned payment fee will be charged.

Make checks payable to "San Francisco Tax Collector" and write the Business Account Number on the memo line.

Mail: San Francisco Tax Collector, P.O. Box 7425, San Francisco, CA 94120-7425.