

BAN: _____ BUSINESS NAME: _____

Check Box if this is a final return Closing Date: _____

FORM ABT-2019

A. Tax Questionnaire

| | |
|--|--|
| A1. Did the business (and any related entities) have taxable business personal property in San Francisco in tax year 2019? | A1. <input type="checkbox"/> YES <input type="checkbox"/> NO |
| A2. Average number of employees per week, including those employed outside of San Francisco | A2. |
| A3. Number of San Francisco employees | A3. |
| A4. If this filing results in an overpayment, we will review for refund. Would you prefer that we apply excess funds to future obligations? | A4. <input type="checkbox"/> YES <input type="checkbox"/> NO |
| A5. Are you filing as a lessor of residential real estate (i.e., residential landlord)? | A5. <input type="checkbox"/> YES <input type="checkbox"/> NO |
| A6. Are you claiming a TAX CREDIT, PAYROLL EXPENSE EXCLUSION, or LIMIT? If yes, attach Form CEL-2019 for each credit, exclusion, or limit. | A6. <input type="checkbox"/> YES <input type="checkbox"/> NO |
| A7. Are you filing on behalf of a combined group of related entities or are you an entity that was part of a combined group for any portion of the tax year (even if you are filing this Return as a separate entity)? If YES attach Form CG-2019. | A7. <input type="checkbox"/> YES <input type="checkbox"/> NO |
| A8. Do you have receipts from the lease of commercial space to report? If YES, attach Form CRT-2019 | A8. <input type="checkbox"/> YES <input type="checkbox"/> NO |

B. Administrative Office Tax Questionnaire – If Yes to all three, attach Form AOT-2019

| | |
|--|--|
| B1. Did this business (and any related entities, as defined in Code section 953.8(c)) employ over 1,000 (full-time and part-time) people in the U.S. as of the most recent 12/31? | B1. <input type="checkbox"/> YES <input type="checkbox"/> NO |
| B2. Did or will this business (and any related entities, as defined in Code section 953.8(c)) report gross receipts in excess of \$1 billion on its federal income tax return(s) for the most recently completed federal income tax year? | B2. <input type="checkbox"/> YES <input type="checkbox"/> NO |
| B3. Was over 50% of the payroll expense (as defined in Code section 953.8(f)) in its last tax year ending 12/31 incurred in San Francisco by this business (and any related entities, as defined in Code section 953.8(c)) associated with providing administrative or management services to itself (or any related entities, as defined in Code section 953.8(c))? | B3. <input type="checkbox"/> YES <input type="checkbox"/> NO |

C. Obligation Summary After Installments, Penalties, Interest and Fees

| | |
|--|-----|
| C1. Payroll Expense Tax – Attach Form PY-2019 and Form CG-2019 (if applicable) | C1. |
| C2. Gross Receipts Tax – Attach Form GR-2019, Att GR-A-2019 | C2. |
| C3. Homelessness Gross Receipts Tax – Attach Form HGR-2019 | C3. |
| C4. Commercial Rents Tax – Attach Form CRT-2019, Att CRT-2019A | C4. |
| C5. Administrative Office Tax – Attach Form AOT-2019 | C5. |
| C6. Homelessness Administrative Office Tax – Attach Form AOT-2019 | C6. |
| C7. Total Due after Installments, including Penalties, Interest and Fees | C7. |



BAN: _____

BUSINESS NAME: _____

FORM PY-2019 Payroll Expense Tax

If you are completing this Form PY-2019 on behalf of a combined group of related entities, attach Form CG-2019, including for each entity a Business Account Number, business name(s), and the percent the entity was in the group for the filing period. (See instructions for more information)

| | | |
|---|-----|--|
| 1. San Francisco Payroll Expense | 1. | |
| 2. Excluded Payroll Expense (attach corresponding Form CEL-2019, if applicable) | 2. | |
| 3. Taxable San Francisco Payroll Expense (1 – 2) | 3. | |
| 4. Payroll Expense Tax (before credits) @ 0.38% (0.0038) (enter \$0 if small business exempt) | 4. | |
| 5. Payroll Expense Tax Credits | 5. | |
| 6. Payroll Expense Tax After Credits and Exclusions (4-5) | 6. | |
| 7. Payroll Expense Tax Estimated Tax Payments | 7. | |
| 8. Remaining Payroll Expense Tax Principal Due | 8. | |
| 9. Penalties, Interest and Fees (see instructions) | 9. | |
| 10. Amount Due | 10. | |

Check this box to designate 4.2% of the total tax amounts on line 6 to the Neighborhood Beautification and Graffiti Clean-up Fund ("Community Challenge Grant Program"). Alternately, you may specify an amount up to 4.2% of the total tax amounts on line 6 in the box at right. These designations do NOT increase your tax liability.

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

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 (see Instructions), 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.

| | | |
|-----------|------|------------------|
| Signature | Date | Print Name/Title |
| Email | | Phone |



| | |
|------------|----------------------|
| BAN: _____ | BUSINESS NAME: _____ |
|------------|----------------------|

FORM CRT-2019
Commercial Rents Tax Return

| | |
|---|----|
| 1. Commercial Rents Taxable Receipts (Sum all Attachment CRT-2019 A lines A10) | 1. |
| 2. Commercial Rents Tax before tax credits (Sum all Attachment CRT-2019 A lines D1) | 2. |
| 3. Commercial Rents Tax Credits. Attach documentation to support the tax credit. | 3. |
| 4. Commercial Rents Tax After Credits (line 2 - line 3) | 4. |
| 5. Commercial Rents Tax Estimated Payments | 5. |
| 6. Remaining Commercial Rents Tax Principal Due | 6. |
| 7. Penalties, Interest and Fees (see instructions) | 7. |
| 8. Amount Due | 8. |

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 (see Instructions), 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, 12-A-1, and 21 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.

| | | |
|-----------|------|------------------|
| Signature | Date | Print Name/Title |
| Email | | Phone |



BAN: _____

BUSINESS NAME: _____

ATTACHMENT CRT-2019 A

Submit an Attachment CRT-2019 A for each location.

| | |
|--|--|
| ADDRESS: | |
| Leased Square Footage of building | |
| What is the nature of your interest in the property? (Owner, Property Manager, Tenant) | |

A. 2019 Taxable Commercial Space Base

| | | |
|--|-----|------|
| A1. All gross receipts from the lease or sublease of space at this location, including but not limited to reimbursements and other amounts received from tenants or subtenants pursuant to the terms of the lease or sublease. | | A1. |
| A2. All gross receipts included in Line A1 that are from the lease of residential real estate, as defined in Section 954.1 of the Business and Tax Regulations Code. | A2. | |
| A3. All gross receipts included in Line A1 that are from space at this location used for Industrial Use, as defined in Section 102 of the Planning Code. | A3. | |
| A4. All gross receipts included in Line A1 that are from space at this location used for Arts Activities, as defined in Section 102 of the Planning Code. | A4. | |
| A5. All gross receipts included in Line A1 that are from space at this location used for Retail Sales or Services Activities or Retail Sales or Service Establishments, as defined in Section 303.1(c) of the Planning Code, that are not Formula Retail uses as defined in Section 303.1(b) of the Planning Code. | A5. | |
| A6. All gross receipts included in Line A1 that are received from exempt tenants, including governments and certain non-profits. | A6. | |
| A7. All gross receipts included in Line A1 that are from rent subject to the Transient Occupancy Tax. | A7. | |
| A8. All gross receipts included in Line A1 that are from rent subject to the Parking Tax. | A8. | |
| A9. Total amounts from Line A1 that are not taxable. (Sum A2 through A8) | | A9. |
| A10. Subtract A9 from A1. Amounts from taxable Commercial Space. | | A10. |

B. Warehouse Space Calculation

| | | |
|--|--|-----|
| B1. Of the amount in Line A10, all gross receipts that are from Warehouse Space, as defined in Section 2103(b) of the Business and Tax Regulations Code. | | B1. |
| B2. Multiply B1 by 1.00%, the Warehouse Space tax rate. Commercial Rents Tax for Warehouse Space at this location, before credits. | | B2. |

C. Commercial Space (Other Than Warehouse Space) Calculation

| | | |
|---|--|-----|
| C1. Subtract line B1 from line A10. Receipts from the Lease of Commercial Space other than Warehouse Space. | | C1. |
| C2. Multiply C1 by 3.50%, the tax rate for Commercial Space other than Warehouse Space. Commercial Rents Tax for other Commercial Space at this location, before credits. | | C2. |

D. Commercial Rents Tax Calculation

| | | |
|--|--|-----|
| D1. Sum B2 and C2. This is your Commercial Rents Tax before credits for this location. | | D1. |
|--|--|-----|



BAN: _____

BUSINESS NAME: _____

FORM GR-2019

San Francisco Gross Receipts (Page 1 of 2)

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

If line 28 is \$1,170,000 or less and you are not a lessor of residential real estate, or if you are a lessor of residential real estate and you lease fewer than four units in an individual building, you are exempt from the Gross Receipts Tax in 2019, do not need to complete the Gross Receipts Tax Computation Worksheet attached as **Appendix A**, and should enter “\$0” for your Gross Receipts Tax on line C2 of Form GR-2019. Note that you must still file this Return if you are not a lessor of residential real estate and you had combined taxable payroll expense of more than \$320,000.

If line 28 is more than \$1,170,000 and you are not a lessor of residential real estate, or if you are a lessor of residential real estate and you lease four or more units in an individual building, complete the Gross Receipts Tax Computation Worksheet attached as **Appendix A** and input the result on line C2 of Form GR-2019. Transfer amounts from this page to Column A “Gross Receipts” of the Gross Receipts Tax Computation Worksheet as follows:

- If any of lines 4, 11, 15, 19, 21, 25, or 27 constitutes more than 80 percent of the total San Francisco gross receipts listed on line 28, transfer line 28 to the row in Column A of the Gross Receipts Tax Computation Worksheet that corresponds to the Code section that generated over 80 percent of the gross receipts.
- If none of lines 4, 11, 15, 19, 21, 25, or 27 constitutes more than 80 percent of the total San Francisco gross receipts listed on line 28, transfer each of lines 4, 11, 15, 19, 21, 25, and 27 to the corresponding row in Column A of the Gross Receipts Tax Computation Worksheet.



| | |
|------------|----------------------|
| BAN: _____ | BUSINESS NAME: _____ |
|------------|----------------------|

FORM GR-2019

San Francisco Gross Receipts (Page 2 of 2)

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. |

C. Gross Receipts Tax

| | |
|---|-----|
| C1. Taxable San Francisco Gross Receipts (Transfer from line 28 in Section A) | C1. |
| C2. Gross Receipts Tax (see instructions) | C2. |
| C3. Gross Receipts Tax Credits (attach Form CEL-2019 as applicable) | C3. |
| C4. Gross Receipts Tax After Credits (C2-C3) | C4. |
| C5. Gross Receipts Tax Estimated Tax Payments | C5. |
| C6. Remaining Gross Receipts Tax Principal Due | C6. |
| C7. Penalties, Interest and Fees (see instructions) | C7. |
| C8. Amount Due after installments, penalties, interest and credits | C8. |

- Check this box to designate 4.2% of the total tax amounts on line C4 to the Neighborhood Beautification and Graffiti Clean-up Fund ("Community Challenge Grant Program"). Alternately, you may specify an amount up to 4.2% of the total tax amounts on line C4 in the box at right. These designations do NOT increase your tax liability.

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

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 (see Instructions), 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.

| | | |
|-----------|------|------------------|
| Signature | Date | Print Name/Title |
| Email | | Phone |



| | |
|------------|----------------------|
| BAN: _____ | BUSINESS NAME: _____ |
|------------|----------------------|

FORM HGR-2019

Complete Form HGR-2019 only if your Taxable San Francisco Gross Receipts are \$50,000,000 or more

| | | |
|--|-----|--|
| 1. Transfer the amount from Form GR-2019 line 28, Total San Francisco Gross Receipts | 1. | |
| 2. Transfer the amount from Form CRT-2019 line 1, Commercial Rents Taxable Receipts | 2. | |
| 3. Subtract line 2 from line 1. If this amount is below \$50,000,000 enter zero in line 4. | 3. | |
| 4. Enter the amounts calculated from line 9 of Appendix B, Homelessness Gross Receipts Tax Worksheet. If line 3 is less than \$50,000,000, enter zero. | 4. | |
| 5. Irrevocable Gift Amount | 5. | |
| 6. Multiply line 5 by 110% (1.10). Tax credit for irrevocable gift. | 6. | |
| 7. Homelessness Gross Receipts Tax amount after gift credit. Subtract line 6 from line 4. | 7. | |
| 8. Homelessness Gross Receipts Tax Waived Refund Amount | 8. | |
| 9. Multiply line 8 by 10% (0.10) This is the tax credit amount for waiving refund. | 9. | |
| 10. Homelessness Gross Receipts Tax After Credits and Exclusions (line 7 minus line 9) | 10. | |
| 11. Homelessness Gross Receipts Tax Estimated Tax Payments | 11. | |
| 12. Remaining Homelessness Gross Receipts Tax Principal Due | 12. | |
| 13. Penalties, Interest and Fees (see instructions) | 13. | |
| 14. Amount Due | 14, | |

Taxpayer Statement

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 (see Instructions), 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, 12-A-1, and 28 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.

| | | |
|-----------|------|------------------|
| Signature | Date | Print Name/Title |
| Email | | Phone |



| | |
|------------|----------------------|
| BAN: _____ | BUSINESS NAME: _____ |
|------------|----------------------|

ATTACHMENT GR-A-2019 ACCOMMODATIONS

| Complete a separate page for each business activity. | | |
|--|--|----------------------------|
| For the ACCOMMODATIONS business activity <i>only</i> , 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 ACCOMMODATIONS . | | |



BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2019 ADMINISTRATIVE & SUPPORT SERVICES

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 | | |

| | | |
|--|--|--|
| 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 ADMINISTRATIVE & SUPPORT SERVICES . | | |



BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2019 ARTS, ENTERTAINMENT & RECREATION

| Complete a separate page for each business activity. | | |
|--|--|----------------------------|
| For the ARTS, ENTERTAINMENT & RECREATION business activity <i>only</i> , 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 | | |
| | | |
| E1. Transfer D2. These are the gross receipts attributable to San Francisco for ARTS ENTERTAINMENT & RECREATION . | | |



BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2019 BIOTECHNOLOGY

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 | | |

| 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 BIOTECHNOLOGY . | | |



BAN: _____ BUSINESS NAME: _____

ATTACHMENT GR-A-2019 CERTAIN SERVICES

| Complete a separate page for each business activity. | | |
|--|--|----------------------------|
| For the CERTAIN SERVICES business activity <i>only</i> , 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 | | |
| | | |
| E1. Transfer D2. These are the gross receipts attributable to San Francisco for CERTAIN SERVICES . | | |



BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2019 CLEAN TECHNOLOGY

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 . | | |



BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2019 CONSTRUCTION

| Complete a separate page for each business activity. | | |
|--|--|----------------------------|
| For the CONSTRUCTION business activity <i>only</i> , 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 . | | |



| | |
|------------|----------------------|
| BAN: _____ | BUSINESS NAME: _____ |
|------------|----------------------|

ATTACHMENT GR-A-2019 PRIVATE EDUCATION & HEALTH SERVICES

| Complete a separate page for each business activity. | | |
|---|--|----------------------------|
| For the PRIVATE EDUCATION & HEALTH SERVICES business activity <i>only</i> , 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 | | |
| E1. Transfer D2. These are the gross receipts attributable to San Francisco for PRIVATE EDUCATION & HEALTH SERVICES . | | |



BAN: _____ BUSINESS NAME: _____

ATTACHMENT GR-A-2019 FINANCIAL SERVICES

| Complete a separate page for each business activity. | | |
|--|--|----------------------------|
| For the FINANCIAL SERVICES business activity <i>only</i> , 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 | | |
| | | |
| E1. Transfer D2. These are the gross receipts attributable to San Francisco for FINANCIAL SERVICES . | | |



BAN: _____

BUSINESS NAME: _____

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 | | |

| | | |
|--|--|--|
| 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 . | | |



BAN: _____

BUSINESS NAME: _____

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 | | |

| 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 INFORMATION . | | |



BAN: _____ BUSINESS NAME: _____

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 | | |

| | | |
|--|--|--|
| 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 INSURANCE . | | |



BAN: _____

BUSINESS NAME: _____

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 | | |

| | | |
|--|--|--|
| 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 . | | |



BAN: _____

BUSINESS NAME: _____

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

| Complete a separate page for each business activity. | | |
|---|--|----------------------------|
| For the PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES business activity <i>only</i> , 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 | | |
| E1. Transfer D2. These are the gross receipts attributable to San Francisco for PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES . | | |



| | |
|------------|----------------------|
| BAN: _____ | BUSINESS NAME: _____ |
|------------|----------------------|

**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 <i>only</i> , 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 | | |



BAN: _____

BUSINESS NAME: _____

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 . | | |



BAN: _____

BUSINESS NAME: _____

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 . | | |



BAN: _____

BUSINESS NAME: _____

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 . | | |



BAN: _____

BUSINESS NAME: _____

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 . | | |



| | |
|------------|----------------------|
| BAN: _____ | BUSINESS NAME: _____ |
|------------|----------------------|

**ATTACHMENT GR-A-2019 MISCELLANEOUS BUSINESS ACTIVITIES
ACTIVITY NOT LISTED: _____**

| | | |
|---|--|----------------------------|
| Complete a separate page for each business activity. | | |
| For the business activity inserted above <i>only</i> , 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 | | |
| E1. Transfer D2. These are the gross receipts attributable to San Francisco for the business activity inserted above. | | |



BAN: _____

BUSINESS NAME: _____

FORM CEL-2019 BIOTECH

Biotechnology Exclusion and Related “Payroll Expense Tax Exclusion” Credit

Seven (7) Digit Business Account Number of Eligible Person: _____

A. Biotechnology Exclusion and Related “Payroll Expense Tax Exclusion” Credit Calculation

| | | |
|-----|--|--|
| A1. | Input the payroll expense to be excluded from the eligible person’s San Francisco payroll expense due to the Biotechnology Exclusion in Code section 906.1. This is the Payroll Expense Tax exclusion for the eligible person, and will be input on line 2 of Form PY-2019 or column 2 of Form CG-2019, whichever is applicable, of the eligible person. | |
| A2. | Multiply the amount in line A1 by 1.12% (0.0112). This product is the eligible person’s “Payroll Expense Tax Exclusion” Credit. If this product in line A2 is greater than line B3 below, input line B3 on this line instead. | |

B. Combined Business Tax Liability Before Credits Calculation

| | | |
|-----|--|--|
| B1. | Input the eligible person’s Payroll Expense Tax before applying credits (line 4 of Form PY-2019 or column 4 of Form CG-2019, whichever is applicable). | |
| B2. | Input the eligible person’s Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person’s Gross Receipts Tax for the purposes of this calculation. | |
| B3. | Sum the eligible person’s Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2). | |

C. “Payroll Expense Tax Exclusion” Credit – Payroll Expense Tax

| | | |
|-----|---|--|
| C1. | Divide line B1 by line B3 (i.e., B1/B3). This is the percentage to apply to determine your Payroll Expense Tax credit. | |
| C2. | Multiply line A2 by line C1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Payroll Expense Tax. It will be summed with other applicable tax credits and input on line 5 of Form PY-2019 or column 5 of Form CG-2019, whichever is applicable, of the eligible person. Note: This credit can only be used against the Payroll Expense Tax liability of the eligible person (line B1), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Gross Receipts Tax liability of the eligible person (line B2) after applying the credit in line D2. | |

D. “Payroll Expense Tax Exclusion” Credit – Gross Receipts Tax

| | | |
|-----|--|--|
| D1. | Divide line B2 by line B3 (i.e., B2/B3). This is the percentage to apply to determine your Gross Receipts Tax credit. | |
| D2. | Multiply line A2 by line D1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Gross Receipts Tax. It will be summed with other applicable tax credits and input on Form GR-2019, line C3. Note: This credit can only be used against the Gross Receipts Tax liability of the eligible person (line B2), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Payroll Expense Tax liability of the eligible person (line B1) after applying the credit in line C2. | |



BAN: _____

BUSINESS NAME: _____

FORM CEL-2019 CLEAN TECH

Clean Technology Business Exclusion and Related “Payroll Expense Tax Exclusion” Credit

Seven (7) Digit Business Account Number of Eligible Person: _____

A. Clean Technology Business Exclusion & Related “Payroll Expense Tax Exclusion” Credit Calculation

| | | |
|-----|---|--|
| A1. | Input the payroll expense to be excluded from your San Francisco payroll expense due to the Clean Technology Business Exclusion in Code section 906.2. This is the Payroll Expense Tax exclusion for the eligible person, and will be input line 2 of Form PY-2019 or column 2 of Form CG-2019, whichever is applicable, of the eligible person. | |
| A2. | Multiply the amount in line A1 by 1.12% (0.0112). This product is the eligible person’s “Payroll Expense Tax Exclusion” Credit. If this product in line A2 is greater than line B3 below, input line B3 instead. | |

B. Combined Business Tax Liability Before Credits Calculation

| | | |
|-----|--|--|
| B1. | Input the eligible person’s Payroll Expense Tax before applying credits (line 4 of Form PY-2019 or column 4 of Form CG-2019, whichever is applicable). | |
| B2. | Input the eligible person’s Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person’s Gross Receipts Tax for the purposes of this calculation. | |
| B3. | Sum the eligible person’s Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2). | |

C. “Payroll Expense Tax Exclusion” Credit – Payroll Expense Tax

| | | |
|-----|---|--|
| C1. | Divide line B1 by line B3 (i.e., B1/B3). This is your percentage to apply to determine your Payroll Expense Tax credit. | |
| C2. | Multiply line A2 by line C1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Payroll Expense Tax. It will be summed with other applicable tax credits and input on line 5 of Form PY-2019 or column 5 of Form CG-2019, whichever is applicable, of the eligible person. Note: This credit can only be used against the Payroll Expense Tax liability of the eligible person (line B1), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Gross Receipts Tax liability of the eligible person (line B2) after applying the credit in line D2. | |

D. “Payroll Expense Tax Exclusion” Credit – Gross Receipts Tax

| | | |
|-----|--|--|
| D1. | Divide line B2 by line B3 (i.e., B2/B3). This is your percentage to apply to determine your Gross Receipts Tax credit. | |
| D2. | Multiply line A2 by line D1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Gross Receipts Tax. It will be summed with other applicable tax credits and input on Form GR-2019, line C3. Note: This credit can only be used against the Gross Receipts Tax liability of the eligible person (line B2), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Payroll Expense Tax liability of the eligible person (line B1) after applying the credit in line C2. | |



BAN: _____

BUSINESS NAME: _____

FORM CEL-2019 EZTC

**Enterprise Zone Tax Credit and Related “Payroll Expense Tax Exclusion” Credit
 Seven (7) Digit Business Account Number of Eligible Person: _____**

A. Enterprise Zone Tax Credit and Related “Payroll Expense Tax Exclusion” Credit Calculation

| | | |
|-----|---|--|
| A1. | Input the grand total from the person’s Enterprise Zone Tax Credit Worksheet, provided by the Office of the Treasurer & Tax Collector. If this amount in line A1 is greater than line B3 below; input line B3 instead. | |
| A2. | Multiply the amount in line A1 by 25.33% (0.2533). This product is the Enterprise Zone Tax Credit for this person, and will be summed with other applicable tax credits and input on line 5 of Form PY-2019 or column 5 of Form CG-2019, whichever is applicable, of the eligible person. | |
| A3. | Multiply the amount in line A1 by 74.67% (0.7467). This product is the “Payroll Expense Tax Exclusion” Credit for this eligible person. | |

B. Combined Business Tax Liability Before Credits Calculation

| | | |
|-----|--|--|
| B1. | Input the eligible person’s Payroll Expense Tax before applying credits (line 4 of Form PY-2019 or column 4 of Form CG-2019, whichever is applicable). | |
| B2. | Input the eligible person’s Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person’s Gross Receipts Tax for the purposes of this calculation. | |
| B3. | Sum the eligible person’s Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2). | |

C. “Payroll Expense Tax Exclusion” Credit – Payroll Expense Tax

| | | |
|-----|---|--|
| C1. | Divide line B1 by line B3 (i.e., B1/B3). This is your percentage to apply to determine your Payroll Expense Tax credit. | |
| C2. | Multiply line A3 by line C1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Payroll Expense Tax. It will be summed with other applicable tax credits and input on line 5 of Form PY-2019 or column 5 of Form CG-2019, whichever is applicable, of the eligible person. Note: This credit can only be used against the Payroll Expense Tax liability of the eligible person (line B1), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Gross Receipts Tax liability of the eligible person (line B2) after applying the credit in line D2. | |

D. “Payroll Expense Tax Exclusion” Credit – Gross Receipts Tax

| | | |
|-----|--|--|
| D1. | Divide line B2 by line B3 (i.e., B2/B3). This is the percentage to apply to determine your Gross Receipts Tax credit. | |
| D2. | Multiply line A3 by line D1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Gross Receipts Tax. It will be summed with other applicable tax credits and input on Form GR-2019, line C3. Note: This credit can only be used against the Gross Receipts Tax liability of the eligible person (line B2), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Payroll Expense Tax liability of the eligible person (line B1) after applying the credit in line C2. | |



BAN: _____

BUSINESS NAME: _____

FORM CEL-2019 CMTE

Central Market Street & Tenderloin Area Payroll Expense Tax Exclusion Central Market Street Limit

Seven (7) Digit Business Account Number of Eligible Person: _____

A. Central Market Street Limit Calculation

| | | |
|-----|--|--|
| A1. | Input the total San Francisco payroll expense for the eligible person. | |
| A2. | Input the payroll expense to be excluded from the eligible person's San Francisco payroll expense due to the Central Market Street & Tenderloin Area Payroll Expense Tax Exclusion in Code section 906.3. Note that the Central Market Street & Tenderloin Area Payroll Expense Tax Exclusion expired on May 20, 2019. Accordingly, the eligible person may only exclude payroll expense incurred on or before May 20, 2019. This amount is the Payroll Expense Tax exclusion for the eligible person, and will be input on line 2 of Form PY-2019 or column 2 of Form CG-2019, whichever is applicable, of the eligible person. | |
| A3. | Subtract line A2 from line A1. | |
| A4. | If line A3 is more than \$320,000, multiply line A3 by 1.5% (0.015) and enter the result. If line A3 is \$320,000 or less, enter \$0. This is the Central Market Street Limit for the eligible person. | |

B. Combined Business Tax Liability Before Credits Calculation

| | | |
|-----|--|--|
| B1. | Input the eligible person's Payroll Expense Tax before applying credits (line 4 of Form PY-2019 or column 4 of Form CG-2019, whichever is applicable, for the eligible person). | |
| B2. | Input the eligible person's Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person's Gross Receipts Tax for the purposes of this calculation. | |
| B3. | Sum the eligible person's Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2). | |

C. Central Market Street Limit – Payroll Expense Tax Component

| | | |
|-----|---|--|
| C1. | Divide line B1 by line B3 (i.e., B1/B3). This is your percentage to apply to determine your Central Market Street Limit applicable to the Payroll Expense Tax. | |
| C2. | If line B3 is greater than line A4, multiply line A4 by line C1 and enter the result. Otherwise, enter the amount from line B1. This amount will replace the eligible person's Payroll Expense Tax before credits on line 4 of Form PY-2019 or column 4 of Form CG-2019, whichever is applicable, to account for the Central Market Street Limit. | |

D. Central Market Street Limit – Gross Receipts Tax Component

| | | |
|-----|---|--|
| D1. | Divide line B2 by line B3 (i.e., B2/B3). This is your percentage to apply to determine your Central Market Street Limit applicable to the Gross Receipts Tax. | |
| D2. | If Line B3 is greater than line A4, multiply line A4 by line D1 and enter the result. Otherwise, enter the amount from line B2. This amount will replace the eligible person's Gross Receipts Tax before credits on line C2 of Form GR-2019 to account for the Central Market Street Limit. If the eligible person is in a combined group with other related entities doing business in San Francisco, this amount must be added to the Gross Receipts Tax before credits of the other related entities that are not the eligible person before being written into line C2 of Form GR-2019. See the Tax Credits, Exclusions, and Limit section of this instruction booklet to determine this. | |



BAN: _____

BUSINESS NAME: _____

FORM CEL-2019 SSTC
Substantially Similar Tax Credit

Business and Tax Regulations Code Section 954(g)

“To the extent that any taxpayer has paid a substantially similar tax to any other taxing jurisdiction on any gross receipts attributed to the City and taxed under this Article, the tax paid to such taxing jurisdiction shall be credited against the tax due under this Article; in no event shall this credit reduce the taxpayer's liability to less than zero.”

Credit for Substantially Similar Tax Paid to: _____

Enter the local (not state) jurisdiction to which you paid the substantially similar tax. Attach additional Form CEL-2019 SSTC if you wish to report multiple jurisdictions.

| | | |
|----|---|----|
| 1. | Input the total gross receipts from within and outside San Francisco for the person or combined group. | 1. |
| 2. | Input the apportioned San Francisco gross receipts from Form GR-2019 line 28. | 2. |
| 3. | Subtract line 2 from line 1. | 3. |
| 4. | Input the amount of gross receipts taxed by the taxing jurisdiction stated on this Form CEL-2019 SSTC | 4. |
| 5. | Subtract line 3 from line 4. If the result is less than zero, enter zero. | 5. |
| 6. | Divide line 5 by line 4. | 6. |
| 7. | Enter the substantially similar tax paid to the taxing jurisdiction stated on this Form CEL-2019 SSTC. | 7. |
| 8. | Multiply line 6 by line 7. This is the amount of your substantially similar tax credit with respect to the taxing jurisdiction stated on this Form CEL-2019 SSTC. This credit may not reduce your gross receipts tax liability below \$0. | |

To claim this tax credit, you **must** submit this Form CEL-2019 SSTC **and** attach the following documentation to validate your tax credit:

1. Completed tax return(s) from the taxing jurisdiction(s) with the substantially similar tax.
2. Receipts or other documents, such as a canceled check to verify the payment of taxes to the taxing jurisdiction(s).
3. The text and citation to the other jurisdiction's law you are relying upon to claim the tax credit.

Taxpayers attempting to claim this tax credit that do not provide the required documentation above will be denied the credit.



| | |
|------------|----------------------|
| BAN: _____ | BUSINESS NAME: _____ |
|------------|----------------------|

FORM CEL-2019 CRT

Commercial Rents Tax Credit

Seven (7) Digit Business Account Number of Eligible Person: _____

Taxpayers that lease or provide Commercial Space to Qualifying Child Care Facilities (QCCF), as defined in Code section 2106.1, may claim a tax credit against the Commercial Rents Tax.

| # | A1 QCCF Name | A2 QCCF Address | A3 Licensed Capacity | A4 Tax Credit (Select from Table Below) |
|----|-----------------|--------------------|----------------------------|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| | | | Total | |

| Number of Infants, Toddlers, and Preschool-Age Children | Amount of Credit |
|--|---------------------|
| 1 to 49 | \$7,200 |
| 50-99 | \$16,000 |
| 100 or more | \$36,000 |

To claim this tax credit, you **must** submit this Form CEL-2019 CRT **and** attach the following documentation to validate your tax credit:

1. Copies of the licenses issued by the California Department of Social Services for the Qualifying Child Care Facilities
2. Copies of the leases or contracts for Commercial Space with such facilities.

Taxpayers attempting to claim this tax credit that do not provide the required documentation above will be denied the credit.



BAN: _____

BUSINESS NAME: _____

FORM AOT-2019 Administrative Office Tax & Homelessness Administrative Office Tax

If you are completing this Form AOT-2019 on behalf of a combined group of related entities, attach a list of the related entities, including for each entity a Business Account Number, business name(s), and the percent the entity was in the group for the filing period. (See instructions for more information)

| | | |
|-----|---|-----|
| A1. | San Francisco Payroll Expense | A1. |
| A2. | Administrative Office Tax @ 1.4% (0.014) | A2. |
| A3. | Administrative Office Tax Estimated Tax Payments | A3. |
| A4. | Remaining Administrative Office Tax Principal Due (line A2 minus line A3) | A4. |
| A5. | Penalties, Interest and Fees (see instructions) | A5. |
| A6. | Amount Due (line A4 plus line A5) Transfer to Form ABT-2019 Section C. | A6. |

Check this box to designate 4.2% of the total tax amounts on line A2 to the Neighborhood Beautification and Graffiti Clean-up Fund ("Community Challenge Grant Program"). Alternately, you may specify an amount up to 4.2% of the total tax amounts on line A2 in the box at right. These designations do NOT increase your tax liability.

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

| | | |
|-----|--|-----|
| B1. | Homelessness AOT @ 1.5% (0.015) (multiply by line A1) | B1. |
| B2. | Homelessness AOT Tax Credits | B2. |
| B3. | Homelessness AOT Estimated Tax Payments | B3. |
| B4. | Remaining Homelessness AOT Principal Due (line B1 minus line B2 minus line B3) | B4. |
| B5. | Penalties, Interest and Fees (see instructions) | B5. |
| B6. | Amount Due (line B4 plus line B5) Transfer to Form ABT-2019 Section C | B6. |

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 (see Instructions), 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, 12-A-1, and 28 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.

| | | |
|-----------|-------|------------------|
| Signature | Date | Print Name/Title |
| Email | Phone | |



BAN: _____

BUSINESS NAME: _____

ATTACHMENT CON SUB-2019

Construction Business Activity Subcontractor Reduction Calculation

Page _ of _

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. | | | |



BAN: _____ BUSINESS NAME: _____

FORM CG-2019

Payroll Expense Tax For Combined Groups and Certain Separate Filers

Page _ of _

Complete this form if you are a combined group, or if you (or any portion of your business) were part of a combined group for any portion of the tax year, even if not filing as part of a combined group with this Return. Complete a separate section of this form for each entity engaged in business in San Francisco on whose behalf you are filing this Return. Attach additional sheets if necessary.

| # | A Business Account Number | B Business Name | C Percent of Entity Included in Filing (100% if Wholly in Group) | D Date Entered Group | E Date Exited Group | 1 SF Payroll Expense | 2 Excluded Payroll Expense* | 3 Taxable SF Payroll Expense | 4 Payroll Expense Tax (before credits) @0.38% (0.0038) | 5 Tax Credits | 6 Payroll Expense Tax After Credits and Exclusions (4-5) |
|--------------|---|--------------------|--|-------------------------------|------------------------------|-------------------------------|--------------------------------------|--|---|---------------------|---|
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 | | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | | | | | | | | | | | |
| 15 | | | | | | | | | | | |
| TOTAL | Sum all rows of Columns 1 to 6 & transfer amounts to corresponding fields in Form PY-2019 | | | | | | | | | | |

* Exclusions may not be used for any related entity other than the qualifying entity.



Gross Receipts Tax Computation Worksheet

Use this worksheet to calculate your San Francisco Gross Receipts Tax for Tax Year 2019

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 0.075% = | | x 0.100% = | | x 0.135% = | | x 0.160% = |
| 2 953.2 | | | | | x 0.125% = | | x 0.205% = | | x 0.370% = | | x 0.475% = |
| 3 953.3 | | | | | x 0.300% = | | x 0.325% = | | x 0.325% = | | x 0.400% = |
| 4 953.4 | | | | | x 0.525% = | | x 0.550% = | | x 0.600% = | | x 0.650% = |
| 5 953.5 | | | | | x 0.300% = | | x 0.350% = | | x 0.400% = | | x 0.450% = |
| 6 953.6 | | | | | x 0.400% = | | x 0.460% = | | x 0.510% = | | x 0.560% = |
| | 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 0.285% = | | x 0.285% = | | x 0.300% = | | x 0.300% = |
| 8 | Subtotal (Sum row 1 thru 7) | | | | | | | | | | |
| 9 | Gross Receipts Tax (Sum of cells from line 8) | | | | | | | | | | |

Appendix A – Gross Receipts Tax Computation Worksheet 2019

Posted 1/30/2020

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.

| Cell | Instructions |
|-------|---|
| A1-A7 | Complete cells A1 through A7 pursuant to the instructions at the bottom of Form GR-2019 |
| 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 2019

Posted 1/30/2020

| Cell | Instructions |
|------|--|
| I-1 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> a) If A7 is zero, input zero b) If B7 is greater than \$1,000,000, input zero c) If B7 is between zero and \$1,000,000, input the lesser of A7, and \$1,000,000 minus B7 |

Appendix A – Gross Receipts Tax Computation Worksheet 2019

Posted 1/30/2020

| Cell | Instructions |
|------|--|
| II-1 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 |

Appendix A – Gross Receipts Tax Computation Worksheet 2019

Posted 1/30/2020

| Cell | Instructions |
|-------|--|
| III-1 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 |

Appendix A – Gross Receipts Tax Computation Worksheet 2019

Posted 1/30/2020

| 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 |

Appendix B – Homelessness Gross Receipts Tax Computation Worksheet

Posted 1/30/2020

Use this worksheet to calculate your San Francisco Additional Tax on Gross Receipts Tax for Homeless Services for Tax Year 2019

| | A Gross Receipts | B Lower Bound | C Upper Bound | D | Column D Tax | E | Column E Tax |
|------------|---|------------------|------------------|---------------------|-----------------|-------------------|-----------------|
| | Tax Brackets 953.1 – 953.7 | | | \$0 to \$50,000,000 | | Over \$50,000,000 | |
| 1 953.1 | | 0 | | | x 0.0% = | | x 0.175% = |
| 2 953.2 | | | | | x 0.0% = | | x 0.500% = |
| 3 953.3 | | | | | x 0.0% = | | x 0.425% = |
| 4 953.4 | | | | | x 0.0% = | | x 0.690% = |
| 5 953.5 | | | | | x 0.0% = | | x 0.475% = |
| 6 953.6 | | | | | x 0.0% = | | x 0.600% = |
| 7 953.7 | | | | | x 0.0% = | | x 0.325% = |
| 8 | Subtotal (Sum row 1 thru 7) | | | | 0 | | |
| 9 | Homelessness Gross Receipts Tax (Sum of cells from line 8) | | | | | | |

Enter the same values as Appendix A in columns A, B, and C. Then enter the values as instructed below. Then multiply Column E by the applicable rates. Sum Column E Tax on line 9 and enter in Form HGR-2019, line 4.

Appendix B – Homelessness Gross Receipts Tax Computation Worksheet

Posted 1/30/2020

| Cell | Instructions |
|------|---|
| D-1 | <ul style="list-style-type: none"> a) If A1 is zero, input zero b) If A1 is between zero and \$50,000,000, input A1 c) If A1 is greater than \$50,000,000, input \$50,000,000 |
| D-2 | <ul style="list-style-type: none"> a) If A2 is zero, input zero b) If B2 is greater than \$50,000,000, input zero c) If B2 is between zero and \$50,000,000, input the lesser of A2, and \$50,000,000 minus B2 |
| D-3 | <ul style="list-style-type: none"> a) If A3 is zero, input zero b) If B3 is greater than \$50,000,000, input zero c) If B3 is between zero and \$50,000,000, input the lesser of A3, and \$50,000,000 minus B3 |
| D-4 | <ul style="list-style-type: none"> a) If A4 is zero, input zero b) If B4 is greater than \$50,000,000, input zero c) If B4 is between zero and \$50,000,000, input the lesser of A4, and \$50,000,000 minus B4 |
| D-5 | <ul style="list-style-type: none"> a) If A5 is zero, input zero b) If B5 is greater than \$50,000,000, input zero c) If B5 is between zero and \$50,000,000, input the lesser of A5, and \$50,000,000 minus B5 |
| D-6 | <ul style="list-style-type: none"> a) If A6 is zero, input zero b) If B6 is greater than \$50,000,000, input zero c) If B6 is between zero and \$50,000,000, input the lesser of A6, and \$50,000,000 minus B6 |
| D-7 | <ul style="list-style-type: none"> a) If A7 is zero, input zero b) If B7 is greater than \$50,000,000, input zero c) If B7 is between zero and \$50,000,000, input the lesser of A7, and \$50,000,000 minus B7 |

| | |
|-----|---|
| E-1 | <ul style="list-style-type: none"> a) If C1 is less than or equal to \$50,000,000, input zero b) If A1 is greater than \$25,000,000, subtract \$50,000,000 from A1 |
| E-2 | <ul style="list-style-type: none"> a) If C2 is less than or equal to \$50,000,000, input zero b) If B2 is greater than \$50,000,000, input A2 c) If B2 is less than or equal to \$50,000,000 AND C2 is greater than \$50,000,000, subtract \$50,000,000 from C2 |
| E-3 | <ul style="list-style-type: none"> a) If C3 is less than or equal to \$50,000,000, input zero b) If B3 is greater than \$50,000,000, input A3 c) If B3 is less than or equal to \$50,000,000 AND C3 is greater than \$50,000,000, subtract \$50,000,000 from C3 |
| E-4 | <ul style="list-style-type: none"> a) If C4 is less than or equal to \$50,000,000, input zero b) If B4 is greater than \$50,000,000, input A4 c) If B4 is less than or equal to \$50,000,000 AND C4 is greater than \$50,000,000, subtract \$50,000,000 from C4 |
| E-5 | <ul style="list-style-type: none"> a) If C5 is less than or equal to \$50,000,000, input zero b) If B5 is greater than \$50,000,000, input A5 c) If B5 is less than or equal to \$50,000,000 AND C5 is greater than \$50,000,000, subtract \$50,000,000 from C5 |
| E-6 | <ul style="list-style-type: none"> a) If C6 is less than or equal to \$50,000,000, input zero b) If B6 is greater than \$50,000,000, input A6 c) If B6 is less than or equal to \$50,000,000 AND C6 is greater than \$50,000,000, subtract \$50,000,000 from C6 |
| E-7 | <ul style="list-style-type: none"> a) If C7 is less than or equal to \$50,000,000, input zero b) If B7 is greater than \$50,000,000, input A7 c) If B7 is less than or equal to \$50,000,000 AND C7 is greater than \$50,000,000, subtract \$50,000,000 from C7 |