



FORM RG-2019

Business Account Number _____ **Business Name** _____

A. Identification of Business Activities

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

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

B. Business Identification Questions

B1. I have taxable Business Personal Property in San Francisco. Business Personal Property is any tangible property owned, claimed, used, possessed, managed, or controlled in the conduct of a trade or business. This includes all machinery, fixtures, furniture, computers, appliances, equipment, and leasehold improvements. YES NO

B2. Average number of employees per week, including those employed outside of San Francisco: _____

If you did not select "Accommodations" in Section A, skip Section C and go to Section D.

C. Short Term Residential Rental

C1. Does your business include a Short Term Residential Rental? (If no, go to Section D on reverse side) YES NO

- a. What is your annual payroll expense amount? _____
- b. Does your business receive rental income from the operation of one residential structure consisting of three or fewer units? YES NO

C2. Short Term Residential Rental: Tax Information Category

Airbnb and HostWell are designated by the Tax Collector to collect and remit Transient Occupancy Tax (TOT) on behalf of hosts using their platforms.

Select the category that applies to your business:

- All rent is received through Airbnb and/or HostWell
- Some rent is received through Airbnb and/or HostWell and some rent through other methods.
- No rent is received through Airbnb or HostWell.

If ALL or SOME rent is received through Airbnb and Hostwell, select the companies you work with: Airbnb HostWell



FORM RG-2019

Business Account Number _____ **Business Name** _____

C3. Short Term Residential Rental: Tax Filing and Payment Frequency

(Go to Section D, If ALL rent is received through Airbnb and/or HostWell)

If your gross receipts from rental income is \$250,000 or less for all locations, and no location has rental income greater than \$40,000, you meet the criteria to be a Small Operator and may file and pay annually.

Select the appropriate description of your business below:

- Your business meets the Small Operator criteria and you will file and pay annually.
- Your business meets the Small Operator criteria, but you choose to file and pay monthly.
- Your business does not meet the Small Operator criteria. You will file and pay monthly

D. Exemption Certification

Are you exempt from the Registration Fee? Common exemptions are 501(c), 501(d) or 401(a).

YES NO

If you answered "YES", attach required documentation that supports the exempt status.

If you are a short term residential rental host whose ONLY business activity is Accommodations, then you are exempt, IF your payroll expense is zero AND you rent out three or fewer units.

If your business is exempt from paying registration, skip to Section G and DO NOT submit documentation or payment with your renewal.

E. 2017 Taxable San Francisco Gross Receipts (use worksheet to calculate if necessary): \$ _____

NOTE: If all of your business activities are within San Francisco, enter your total gross receipts. If you do business both inside and outside of San Francisco, see the instructions for additional information regarding how to calculate your Taxable San Francisco Gross Receipts.

F. Fee Calculation

If you selected **only** boxes 5, 16, or 19 (the highlighted rows in Section A1) as your Business Activity, use Schedule B in the instructions to determine your fee. If you selected any other boxes, use Schedule A to determine your fee.

F1.	Business Registration Renewal Fee	
F2.	California State Fee (SB 1186)	\$4.00
F3.	Late Payment Penalty	
F4.	Interest	
F5.	Administrative Fee	
F6.	Total Obligation Due – Sum lines F1 through F5.	

G. 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, and I have examined the foregoing business tax statement including any accompanying schedules or worksheets, and the information thereon is, to the best of my knowledge and belief, true and correct, and fully compliant with all the requirements provided in Articles 6, 12, 12-A, and 12-A-1 of the San Francisco Business and Tax Regulations Code. I acknowledge that I am providing information in response to a request for financial information pursuant to Section 6.5-1 of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit.

If this form is being filed by the Filer on behalf of a combined group, the Filer agrees to act as a surety and agent for each member of the combined group.

Name _____ **Date** _____ **Telephone** _____
Signature Print Full Name

Check here to share this email address with other City and County of San Francisco departments for official use only. This email address may be different from the email address of record for tax matters.

Email _____



Business Registration Renewal Fee Schedules

Gross Receipts for Tax Year 2017	Schedule A	Schedule B
\$0 to \$100,000	\$95	\$79
\$100,001 to \$250,000	\$159	\$133
\$250,001 to \$500,000	\$266	\$213
\$500,001 to \$750,000	\$532	\$426
\$750,001 to \$1,000,000	\$745	\$639
\$1,000,001 to \$2,500,000	\$319	\$213
\$2,500,001 to \$7,500,000	\$532	\$426
\$7,500,001 to \$15,000,000	\$1,598	\$1,198
\$15,000,001 to \$25,000,000	\$5,327	\$3,995
\$25,000,001 to \$50,000,000	\$13,319	\$7,991
\$50,000,001 to \$100,000,000	\$23,974	\$15,982
\$100,000,001 to \$200,000,000	\$31,965	\$21,310
\$200,000,001 and over	\$37,293	\$31,965

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

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



FORM RG-2019 Instructions

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

Section A. Identification of Business Activities

Question A1: Mark the box next to each business activity in which you engaged in calendar year 2017, regardless of the amount of gross receipts that the business activity generated. Businesses are required to categorize their business activities by using their North American Industry Classification System ("NAICS") code. For a list of business activities with a brief description go to www.sftreasurer.org/naics.

"Biotechnology" and "Clean Technology" businesses are not required to categorize based on their NAICS code, but rather according to the descriptions in Code sections 906.1 and 906.2, respectively

Section B. Business Identification Questions

Question B1: If the business had taxable Business Personal Property in San Francisco in tax year 2017, mark the box next to "Yes." Otherwise, mark the box next to "No." Visit www.sfassessor.org and search Business Personal Property to learn more.

Question B2: Write the average number of employees per week in calendar year 2017, including those employed outside of San Francisco on the line. This is a survey question that does not affect your business registration renewal amount due.

Section C. Short Term Residential Rental (Skip if you DID NOT select Accommodations in Section A)

Question C1: A short-term residential rental ("host") is a business that receives rent in exchange for providing short-term (less than 30 days) accommodations in a residential structure. Some hosts receive rent payments through a website company, while others receive payment directly from their guest. If your business includes a Short Term Residential Rental, answer "Yes" and continue to question a and b. If your business does not include a Short Term Residential Rental, answer "No" and continue to Section D on the reverse side of the form.

Question C2: Airbnb and HostWell are designated by the Tax Collector to collect and remit Transient Occupancy Tax ("TOT") on behalf of hosts using their online platforms. Rental income not received through Airbnb or HostWell must be taxed and remitted directly to the Tax Collector. Select the category that applies to your business. If any of your rent is received through Airbnb or HostWell, select the applicable companies.

Question C3: If some or none of your rent is received through Airbnb or HostWell, you will be asked about a Small Operator designation and tax filing frequency. Small Operators may choose to file and pay annually if their combined gross receipts from rental income is \$250,000 or less for all locations and no location has rental income greater than \$40,000.

Section D. Exemption Certification

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

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



Section E. Taxable San Francisco Gross Receipts

If all your business activities are within San Francisco, input your total gross receipts for your business. If you have business activities both inside and outside of San Francisco, AND your total gross receipts for calendar year 2017 were less than \$100,000, you will owe the minimum registration fee regardless of your allocation or apportionment.

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

If you do business both inside and outside of San Francisco and your gross receipts exceeded \$100,000 in calendar year 2017, use the Gross Receipts worksheets at the following link to calculate your San Francisco gross receipts (you do not need to complete the tax calculation.) The worksheet may be found here: www.sftreasurer.org/grossreceiptsworksheets

Section F. Fee Calculation

F1. Business Registration Renewal Fee: If you marked that you are Exempt from the fee in Section C, input zero (\$0) in line F1. If you indicated that your gross receipts were **only** within activities on rows 5, 16, or 19, then you must use Schedule B in the above table to determine your fee to input on line F1. However, if you select any other activities, you must use Schedule A in the above table to determine your fee to input on line F1.

F2. California State Fee (SB 1186): The State of California has imposed an additional state fee of \$4.00 on the renewal of business licenses for purposes of increasing disability access and compliance with construction-related accessibility requirements and developing educational resources for businesses to facilitate compliance with federal and state disability laws. For more information on SB 1186, please visit <http://leginfo.legislature.ca.gov>.

F3. Late Payment Penalty. Payments received or postmarked after May 31, 2018 are subject to a late penalty that is the registration renewal fee multiplied by the penalty percentage in the table below.

Table of Penalty Percentages

Payment Received After	Payment Received By	Penalty Percentage
5/31/2018	6/30/2018	5%
6/30/2018	7/31/2018	10%
7/31/2018	8/31/2018	15%
8/31/2018	N/A	40%

Otherwise, enter zero (\$0).

F4. Interest. If the payment associated with the renewal fee will not be postmarked or received by May 31, 2018, interest consisting of the business registration renewal fee multiplied by one percent (1%) per month must be added on this line. Otherwise, enter zero (\$0).

F5. Administrative Fee. If the payment associated with the business registration renewal fee will not be postmarked or received by May 31, 2018, an administrative fee of \$55 must be added on this line. Otherwise, enter zero (\$0).

F6. Total Obligation Due. Sum lines F1 through F5 to calculate the total obligation due, with penalties, interest, and fees (if applicable).

G. Taxpayer Statement

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



Submission and Payment

Returns and payments must be received or postmarked on or before May 31, 2018. Failure to meet these deadlines will result in penalties, interest, and fees. If a payment is not honored by a financial institution, for any reason, the tax payment is null and void, and a \$50 returned payment fee will be charged.

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

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

In person: City Hall Room 140, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102 (8am-5pm, excluding holidays). Taxpayers who come to City Hall will experience long wait times.