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This document provides instructions for the 2020 Annual Business Tax Return (the “Return”) that includes returns for the Gross Receipts Tax, Payroll Expense Tax, Commercial Rents Tax, and Homelessness Gross Receipts Tax, including the taxes on administrative office business activities. These instructions provide a summary of the applicable rules to assist you with identifying which items to file and completing your Return. The San Francisco Business and Tax Regulations Code (referred to throughout these instructions as the “Code”) provides the law for the computation of the taxes, as well as the rules for filing the Return.

## What’s New for Tax Year 2020

### Small Business Enterprise Exemption and Filing Threshold Increases

The small business enterprise exemption thresholds for the Gross Receipts Tax and Payroll Expense Tax have been increased in accordance with Code sections 954.1 and 905-A, respectively. The small business enterprise exemption threshold for the Gross Receipts Tax (but not including the Administrative Office Tax), which is also applicable to the Commercial Rents Tax, is \$1,200,000 in combined San Francisco gross receipts for all businesses except lessors of residential real estate. The small business enterprise exemption threshold for the Payroll Expense Tax is \$320,000 of taxable payroll expense. **Government grants, including those provided via the Payroll Protection Program, are not considered to be ‘gross receipts’ for purposes of the City’s Gross Receipts Tax.**

## Who Must File

### Persons Exempt From the Gross Receipts Tax, Payroll Expense Tax, Commercial Rents Tax, and Homelessness Gross Receipts Tax

If you are completely exempt from the Gross Receipts Tax, Payroll Expense Tax, Commercial Rents Tax, and Homelessness Gross Receipts Tax under Code sections 954, 906, 2105, and 2805, respectively (summarized below), you do not need to file a Return. If you are exempt from only some of the taxes and not all, complete the Return and enter zeros for the tax from which you are exempt.

Code section 906 provides a detailed list of persons that are exempt from the Payroll Expense Tax. Such persons include:

- An organization having a formally recognized exemption from income tax pursuant to sections 501(c), 501(d), or 401(a) of the Internal Revenue Code (the “IRC”), as qualified by sections 502, 503, and 504 of the IRC. However, organizations (other than organizations described under section 501(c)(3) of the IRC) directly engaged within the City in an unrelated trade or business within the meaning of section 513(a) of the IRC that have, from their own operations, unrelated business taxable income within the meaning of section 512(a)(1) of the IRC, do not qualify for this complete exemption.
- Skilled nursing facilities licensed under the provisions of Title 22, California Administrative Code, Division 5, Chapter 3.
- Banks and financial corporations exempt from local taxation under Article XIII, Section 27 of the California Constitution

and Revenue and Taxation Code section 23182.

- Insurance companies exempt from local taxation under Article XIII, Section 28 of the California Constitution.
- Persons engaging in business as a for-hire motor carrier of property under Revenue and Taxation Code section 7233.
- Persons engaging in intercity transportation as a household goods carrier under Public Utilities Code section 5327.
- Charter-party carriers operating limousines that are neither domiciled nor maintain a business office with the City under Public Utilities Code section 5371.4.
- Any other person upon whom the City is prohibited under the Constitution or statute of the United States or under the Constitution or statute of the State of California from imposing the Payroll Expense Tax.

Code section 954 provides a detailed list of persons that are exempt from the Gross Receipts Tax. Such persons include:

- An organization exempt from income taxation by Chapter 4 (commencing with section 23701) of Part 11 of Division 2 of the Revenue and Taxation Code, or Subchapter F (commencing with section 501) of Chapter 1 of Subtitle A of the IRC, as qualified by sections 502, 503, 504, and 508 of the IRC. However, organizations directly engaged within the City in an unrelated trade or business within the meaning of section 513(a) of the IRC that have, from their own operations, unrelated business taxable income within the meaning of section

512(a)(1) of the IRC, do not qualify for this complete exemption.

- Banks and financial corporations exempt from local taxation under Article XIII, Section 27 of the California Constitution and Revenue and Taxation Code section 23182.
- Insurance companies exempt from local taxation under Article XIII, Section 28 of the California Constitution.
- Persons engaging in business as a for-hire motor carrier of property under Revenue and Taxation Code section 7233.
- Persons engaging in intercity transportation as a household goods carrier under Public Utilities Code section 5327.
- Charter-party carriers operating limousines that are neither domiciled nor maintain a business office with the City under Public Utilities Code section 5371.4.
- Any other person upon whom the City is prohibited under the Constitution or laws of the United States or under the Constitution or laws of the State of California from imposing the Gross Receipts Tax.

Code sections 2105 and 2805 provide detailed lists of persons that are exempt from the Commercial Rents Tax and the Homelessness Gross Receipts Tax. Such persons include:

- An organization exempt from income taxation by Chapter 4 (commencing with section 23701) of Part 11 of Division 2 of the Revenue and Taxation Code, or Subchapter F (commencing with section 501) of Chapter 1 of Subtitle A of the IRC, as

qualified by sections 502, 503, 504, and 508 of the IRC.

- Any other person upon whom the City is prohibited under the Constitution or laws of the United States or under the Constitution or laws of the State of California from imposing the Commercial Rents Tax or Homelessness Gross Receipts Tax, as applicable.

### Non-Exempt Persons Other Than Lessors of Residential Real Estate

Persons other than lessors of residential real estate must file a Return if they were engaged in business in San Francisco in 2020 (as defined in Code section 6.2-12, qualified by Code sections 952.3(f) and (g)) and are not otherwise exempt under Code sections 906, 954, 2105, and 2805 unless all of the following are true:

- Their taxable payroll expense in the City, computed without regard to the small business tax exemption in Code section 905-A, is less than or equal to \$320,000; and
- Their combined taxable gross receipts in the City, computed without regard to the small business exemption in Code section 954.1, is less than or equal to \$1,200,000.

However, persons taking the Biotechnology Exclusion, the Clean Technology Business Exclusion, the Enterprise Zone Tax Credit, or the Commercial Rents Tax Credit for Child Care Facilities must file a Return regardless of their payroll expense or gross receipts. Additionally, persons subject to the Administrative Office Tax must file a Return regardless of their gross receipts or payroll expense.

Due to the extensive features offered in the online filing, taxpayers are encouraged to use the online form if they are eligible to do so.

### Small Business Exemption Thresholds

The small business tax exemption threshold for the Payroll Expense Tax is \$320,000 of taxable payroll expense. The Gross Receipts Tax small business exemption threshold is \$1,200,000 of combined gross receipts within the City. The Homelessness Gross Receipts Tax is applied to combined San Francisco taxable gross receipts above \$50,000,000. The small business exemption threshold for the Commercial Rents Tax is \$1,200,000 in combined San Francisco gross receipts from all business activities (not just receipts from the lease of commercial space.)

### Non-Exempt Lessors of Residential Real Estate

For purposes of this Return, a lessor of residential real estate is treated as a separate person (with a separate Business Account Number) with respect to each individual building in which it leases residential real estate units, and must file a separate Return for each individual building and for its other business activities combined. A lessor of residential real estate must therefore allocate its gross receipts and payroll expense to each individual building in which it leases residential real estate units and to its other business activities combined. "Residential real estate" means real property where the primary use of or right to use the property is for the purpose of dwelling, sleeping or lodging other than as part of the business activity of accommodations.

Lessors of residential real estate in San Francisco must file a Return for each building in San Francisco under a separate Business Account Number to correctly report their tax liability. If the lessor of residential real estate is not claiming a tax credit or exclusion, they may file the simplified Form L-2020. For more information about completing a Form L-2020 filing, please see the instructions for that form.

Lessors of residential real estate in San Francisco that are claiming a tax credit or exclusion must file this Form ABT-2020 separately for each building in San Francisco under a separate Business Account Number and may not use Form L-2020.

In addition to completing the necessary Form(s) L-2020 (or Form(s) ABT-2020, if claiming a tax credit or exclusion), lessors of residential real estate that engage in any business other than leasing residential real estate (e.g., leasing commercial real estate, retailing, etc.) must complete this Return under a separate Business Account Number for the portion of their business that is not leasing residential real estate.

Lessors of residential real estate in San Francisco must file a Return for each building if they are not otherwise exempt under Code sections 906 and 954, unless both of the following are true:

- Their taxable payroll expense in the City, attributable to that building, computed without regard to the small business tax exemption in Code section 905-A, is less than or equal to \$320,000; and
- They lease fewer than 4 units in any individual building.

#### Example 1: Lessor of Residential Real Estate Registration and Filing Requirements

Assume Corporation A leases 10 residential units and 5 commercial units in Building A, leases 3 residential units and 4 commercial units in Building B, and generates \$3,000,000 of gross receipts and \$400,000 of payroll expense from these activities.

Based on rules analogous to those in Code section 904 or another appropriate cost accounting methodology, Corporation A allocates \$250,000 of its payroll expense to the lease of its 9 commercial units, \$100,000 to the lease of its 10 residential units in Building A, and \$50,000 to the lease of its 3 residential units in Building B.

Based on its books and records, Corporation A determines that \$2,000,000 of its gross receipts are from the lease of the 9 commercial units, \$750,000 are from the lease of the 10 residential units in Building A, and \$250,000 are from the lease of the 3 residential units in Building B.

Corporation A would have to file a Gross Receipts Tax Return reflecting the \$2,000,000 gross receipts from the 9 commercial units because its gross receipts were not less than or equal to \$1,200,000, but it would not have to file a Payroll Expense Tax Return because its payroll expense allocated to the commercial units was less than or equal to \$320,000.

Corporation A would also have to register as a separate person and file a Gross Receipts Tax Return (may be one Form L-2020, if not claiming any credits or exclusions) reflecting the \$750,000 gross receipts from the 10 residential units in Building A because Corporation A leases more than 3 residential units in Building A. But Corporation A would not need to file a Payroll Expense Tax Return with respect to the residential units in Building A because its payroll expense allocated to the residential units in that building was less than or equal to \$320,000. Corporation A would also not need to file a Gross Receipts Tax or Payroll Expense Tax Return for the 3 residential units in Building B because Corporation A leases fewer than 4 residential units in Building B and the \$50,000 payroll expense allocated to the residential units in Building B is less than or equal to \$320,000. Corporation A would have to register as a separate person for the 3 residential units in Building B because it has payroll expense allocated to that building.

#### Combined Groups

All persons and their related entities (defined below) must file Gross Receipts Tax, Payroll Expense Tax, Commercial Rents Tax, and Homelessness Gross Receipts Tax Returns on a combined basis, reflecting the gross receipts, payroll expense, and other tax attributes (e.g., credits and exclusions, payroll for apportionment, etc.) of all related entities. The Administrative Office Tax and Homelessness Administrative Office Tax also must be reported

on a combined basis. For purposes of these instructions, the terms “you” and “your” will refer to the filer and any related entities if a combined group, unless otherwise noted.

For purposes of this Return, the term “combined group” refers to a taxpayer and all of its related entities. A person is a related entity to a taxpayer if: (1) that person and the taxpayer are permitted or required to have their income reflected on the same combined report for California Franchise or Income Tax purposes; or (2) that person and one or more other persons (including the taxpayer) derive gross receipts solely from sources within California and their business activities are such that, if conducted both within and outside California, a combined report would be required for California Franchise or Income Tax purposes.

Note, generally combined groups of related entities are corporations that file a Form 100 or Form 100W with the California Franchise Tax Board on the basis of a combined report. Generally, S-Corps and their income cannot be included or reflected in a combined report and would not qualify for inclusion in a combined group of related entities, except that unitary partnerships owned by an S-Corp may be included in a combined group with the S-Corp to the extent of the S-Corp’s ownership percentage. Nor would a corporate owner or subsidiary excluded from a water’s edge filing with the California Franchise Tax Board be included in a combined group.

If an entity was a member of your combined group for only a portion of 2020, include that entity in your combined group’s Return for the portion of 2020 that it was a member. For the portion of 2020 that the entity was not a part of your combined group, that entity will have to file separately or as part of another combined group.

If you are currently a non-filing member of a combined group but were a separate entity for a

portion of the year, you must file as a separate entity for that portion of 2020 that you were a separate entity engaged in business in San Francisco.

If your combined group for California Franchise or Income Tax purposes includes an entity that is exempt from the Payroll Expense Tax, Gross Receipts Tax, Commercial Rents Tax, and/or Homelessness Gross Receipts Tax (e.g., banks or financial corporations exempt from local taxation under Article XIII, Section 27 of the California Constitution and Revenue and Taxation Code section 23182), you should exclude the gross receipts, payroll expense, and other tax attributes of this exempt entity from your combined Return.

To file a Return on behalf of a combined group, you must have authorization to file on behalf of each taxpayer in the combined group. A form for this purpose, Authorization To Be Included In Combined Filings (Power of Attorney) – Form POA-2, is available on the website of the Treasurer and Tax Collector at [www.sftreasurer.org](http://www.sftreasurer.org) by entering “POA-2” in the search bar. You do not need to submit this form with your Return.

NOTE: Pursuant to Tax Collector Regulation 2014-2, a single-member entity (including a single-member limited liability company) treated as a disregarded entity for federal income tax purposes will be disregarded for purposes of the Gross Receipts Tax, Payroll Expense Tax, and business registration requirements. This also applies to the Commercial Rents Tax and Homelessness Gross Receipts Tax. Each such entity will be treated as a sole proprietorship, branch, or division of its owner. The owner of the disregarded entity will be the registrant and taxpayer for purposes of the Gross Receipts Tax, Payroll Expense Tax, Commercial Rents Tax, Homelessness Gross Receipts Tax, and business registration requirements.

## When You Must File

Returns are due by April 30, 2021 unless you have received an extension to file by June 29, 2021. Payments are due by April 30, 2021, regardless of any Return filing extensions.

Paper filings may be mailed via U.S. Postal Service to:

Office of the Treasurer & Tax Collector  
PO Box 7425  
San Francisco, CA 94120

Paper filings may also be delivered in person to:

Office of the Treasurer & Tax Collector  
1 Dr. Carlton B. Goodlett Pl, City Hall Room 140  
San Francisco, CA 94102



## Preparing Your Return For Submission

Your Return will consist of a number of component pieces that must all be submitted in order for your filing to be considered complete. Incomplete Returns are not considered to have been submitted and will be subject to applicable penalties, interest, and fees.

Many businesses will need to submit the following packet:

- 1) Form ABT-2020;
- 2) Form PY-2020;
- 3) Form GR-2020;
- 4) The applicable Attachments GR-A-2020 for each business activity in which the person engaged during the tax year; and
- 5) Form CRT-2020, Commercial Rents Tax.

In addition to the documents above, businesses claiming most credits or exclusions must submit the applicable Form(s) CE-2020 to substantiate their credit or exclusion.

Persons whose combined taxable San Francisco Gross Receipts exceed \$50,000,000 must file a Form HGR-2020.

Persons filing on behalf of a combined group of related entities must submit a Form CG-2020, Payroll Expense Tax For Combined Groups and Certain Separate Filers reflecting each related entity in the combined group doing business in San Francisco. Persons that were part of a combined group for any portion of the tax year (even if filing separately with this Return) must also submit Form CG-2020.

Finally, businesses that qualified for the Administrative Office Tax in lieu of the Gross Receipts Tax and Payroll Expense Tax must submit only Form ABT-2020 and Form AOT-2020, Administrative Office Tax & Homelessness Administrative Office Tax, and (unless the filer is

a combined group) do not need to submit any of the other documents, as they are not applicable to the filing. Combined groups subject to the Administrative Office Tax must attach a list of all related entities engaged in business in San Francisco, including for each entity the Business Account Number (BAN), business name(s), and a percentage to indicate what percent the entity was in the combined group for the filing period (100% if the entity was fully included in the combined group for the entire year).

### Tax Return Packet Checklist (Other than Administrative Office Tax Payers)

- Form ABT-2020
- Form GR-2020
- Attachment GR-A-2020 for each business activity
- Form HGR-2020 (if gross receipts exceed \$50,000,000)

If you have gross receipts from the lease of Commercial Space in 2020 include:

- FORM CRT-2020
- Attachment CRT-2020 A

If filing on behalf of a combined group or if part of a combined group for any portion of the tax year (even if not filing as a combined group) include:

- Form CG-2020

## Form ABT-2020

This form provides our office with important tax information and confirms whether you are subject to the Administrative Office Tax. You must answer all questions on this form unless otherwise noted. If you do not answer all required questions, your filing will be considered incomplete and will be subject to applicable penalties, interest, and fees.

**Remember: Combined groups must respond to all questions on a combined basis, including all related entities.**

### Section A. Tax Questionnaire

#### A1. Business Personal Property

Mark "Yes" if you had any taxable business personal property in the City during the tax year. Otherwise mark "No."

Business Personal Property includes items like machinery, equipment, fixtures, and leasehold improvements held or used in connection with a trade or business. Business property owners must file a property statement each year with the Business Personal Property Division (BPP) of the Office of the Assessor-Recorder detailing the acquisition cost of all supplies, equipment, fixtures, and improvements owned at each location within the City and County of San Francisco.

For more information, visit:

<http://sfasr.org/property-information/business-owners/about-business-property-assessments>

#### A2. Average Weekly Employees

Write your average number of weekly employees for your entire business (not just San Francisco). This is a survey question that does not affect your Gross Receipts Tax or Payroll Expense Tax liability.

#### A3. Number of San Francisco Employees

Enter the number of your San Francisco employees (full- and part-time) at the end of the period for which you are filing this Return.

#### A4. Food Preparation

If you operate a restaurant or facility that prepares and serves food for delivery or carry out mark "Yes." Otherwise mark "No."

#### A5. Health Order Closure

If any of the COVID-19 San Francisco Health Officer Orders required your business (or any portion thereof) to completely stop operating during the tax year, mark "Yes," even if the closure was temporary. Otherwise mark "No."

#### A6. Majority of Receipts in 2019

If you received more than 50% of your 2019 combined San Francisco Gross Receipts from the business activities described in questions A4 and A5, mark "Yes." For example, if 70% of 2019 receipts were from your hair salon, and 30% were from your dog daycare, and only the hair salon had to shut down, mark "Yes." Otherwise, mark "No."

#### A7. Lessor of Residential Real Estate

If you are filing as a lessor of residential real estate you should file a Form L-2020, unless you are applying for a tax credit or exclusion.

#### A8. Tax Credit or Exclusion

Mark "Yes" if you qualify for a tax credit or payroll expense exclusion. Attach the corresponding Form CE-2020 for each credit or exclusion, if required to do so. Otherwise mark "No."

#### A9. Combined Group of Related Entities

Mark "Yes" if you are filing on behalf of a combined group of related entities (as defined above), 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. Otherwise mark “No.” If you mark “Yes” you must complete Form CG-2020 and transfer totals on that form to the corresponding cells in Form PY-2020.

Note, generally combined groups of related entities are corporations that file a Form 100 or Form 100W with the California Franchise Tax Board on the basis of a combined report. Generally, S-Corps and their income cannot be included or reflected in a combined report and would not qualify for inclusion in a combined group of related entities, except that unitary partnerships owned by an S-Corp may be included in a combined group with the S-Corp to the extent of the S-Corp’s ownership percentage. Nor would a corporate owner or subsidiary excluded from a water’s edge filing with the California Franchise Tax Board be included in a combined group.

#### **A10. Receipts From the Lease of Commercial Space**

If you receive any amounts from the lease of commercial space in San Francisco, including if you sublet commercial space, attach Form CRT-2020.

#### **Section B. Administrative Office Tax Qualification**

This section contains three questions that will determine whether you are subject to the Administrative Office Tax, or whether you are subject to the Gross Receipts Tax and Payroll Expense Tax. If you are the filer of a combined group, answer these questions on a combined basis. However, for purposes of these three questions only, a person is a “related entity” if they could be included in the same combined report for California Franchise or Income Tax purposes but for the existence of a water’s edge

election (i.e., you should ignore any water’s edge election for purposes of these three questions).

If you answer “Yes” to all three questions, you are subject to the Administrative Office Tax and should file Form ABT-2020, Form AOT-2020, and attach a list of related entities, if filing on behalf of a combined group. The list must include all related entities doing business in San Francisco, and must include for each entity the Business Account Number, business name(s), and a percentage to indicate what percent the entity was in the combined group for the filing period. If you answer “No” to any one of the questions, you do not qualify for the Administrative Office Tax and should file all necessary Gross Receipts Tax and Payroll Expense Tax forms. If you file Form AOT-2020 when you do not qualify, your filing will not be accepted and you will be subject to applicable penalties, interest, and fees.

#### **B1. Employees**

Mark “Yes” if the total combined number of full-time and part-time employees within the United States of your business and any related entities exceeded 1,000 as of the most recent December 31st. Otherwise, mark “No.”

#### **B2. Gross Receipts**

Mark “Yes” if the total combined gross receipts of your business and any related entities reported on United States federal income tax return(s) for your most recently completed federal income tax year exceeded one billion dollars (\$1,000,000,000). Otherwise, mark “No.” If you and/or any of your related entities have not yet filed United States federal income tax return(s) for your most recently completed federal income tax year, use the gross receipts that will be reported on such return(s) when filed.

#### **B3. Payroll Expense Attributable to Administrative or Management Services**

Mark “Yes” if over 50 percent of the total combined payroll expense in the City of your business and any related entities in 2020 was associated with providing administrative or management services exclusively to you and any of your related entities. Otherwise, mark “No.” For purposes of this question only, payroll expense in the City is determined in the same way as for the Payroll Expense Tax (in Code section 901 *et seq.*), except that grants of rights to acquire an ownership interest in an employer (e.g., stock options) are not included as payroll expense. Also for purposes of this question, “administrative or management services” comprises internal support services provided on an enterprise-wide basis, such as executive office oversight, company business strategy, recordkeeping, risk management, personnel administration, legal, accounting, market research and analysis, and training services. “Administrative or management services” does not include sales personnel or personnel actively engaged in marketing, research and development, direct customer service, and product support services.

NOTE: If you answered “Yes” to all three of the questions in Section B, you may proceed to Form

AOT-2020. However, you must submit Form ABT-2020 with your signed Form AOT-2020.

### **Section C. Obligation Summary After Installments, Penalties, Interest and Fees**

In this section you will transfer amounts due after exclusions, credits, estimated tax payments, penalties, interest, and fees.

#### **C1. Payroll Expense Tax**

Transfer the entry from Form PY-2020 line 10.

#### **C2. Gross Receipts Tax**

Transfer the entry from Form GR-2020 line C8.

#### **C3. Homelessness Gross Receipts Tax**

Transfer the entry from Form HGR-2020 line 8.

#### **C4. Commercial Rents Tax**

Transfer the entry from Form CRT-2020 line 8. Also attach an Attachment CRT-2020 A for each location in San Francisco where you receive receipts from the lease of commercial space, including sublets.

#### **C5. Administrative Office Tax**

Transfer the entry from Form AOT-2020 line A6.

#### **C6. Homelessness Administrative Office Tax**

Transfer the entry from AOT-2020 line B5.

#### **C7. Total Due**

Sum lines C1 through C6. This is the amount due for all annual business taxes covered by this Return.

## Form PY-2020

Form PY-2020 is for calculating your Payroll Expense Tax obligation. Most businesses will input information directly onto this Form PY-2020 to calculate their Payroll Expense Tax liability. However, 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, you must complete a Form CG-2020 with tax information for each entity doing business in San Francisco on whose behalf this Return is being filed. If you complete Form CG-2020 you must transfer entries from Form CG-2020 to this Form PY-2020.

### 1. San Francisco Payroll Expense

Enter your San Francisco payroll expense for 2020. Article 12-A of the Code provides detailed rules for determining San Francisco payroll expense.

If you are filing a Form CG-2020, input the corresponding total from Form CG-2020.

### 2. Excluded Payroll Expense

If you qualify to exclude payroll expense from your tax base, enter the amount of your exclusion in line 2 as described in the paragraphs that follow related to each exclusion. There are currently two payroll expense exclusions available to taxpayers: Biotechnology and Clean Technology. The following paragraphs will guide you on how to include each exclusion in your Payroll Expense Tax filing. You may only take these exclusions if you are timely filing your Return.

If you are filing a Form CG-2020, input the corresponding total from Form CG-2020.

#### Biotechnology Exclusion

If applicable, enter the excluded payroll expense from Form CE-2020 BIOTECH line A1 for this person on this line.

#### Clean Technology Business Exclusion

If applicable, enter the excluded payroll expense from Form CE-2020 CLEAN TECH line A1 for this person on this line.

### 3. Taxable San Francisco Payroll Expense

Subtract line 2 from line 1. This is your taxable San Francisco payroll expense after any exclusion(s).

If you are filing a Form CG-2020, input the corresponding total from Form CG-2020.

### 4. Payroll Expense Tax @ 0.38%

If line 3 is less than or equal to \$320,000, you are exempt from paying the Payroll Expense Tax as a small business, and should enter zero. Otherwise, multiply line 3 by 0.38% (0.0038). This is your Payroll Expense Tax before credits for the entire 2020 tax year.

If you are filing a Form CG-2020, input the corresponding total from Form CG-2020.

### 5. Tax Credits

Enter the Payroll Expense Tax credits from the applicable Form(s) CE-2020.

If you are filing a Form CG-2020, input the corresponding total from Form CG-2020.

### 6. Payroll Expense Tax After Credits and Exclusions

Subtract line 5 from line 4 and enter the result. If less than zero, enter zero. This is your Payroll Expense Tax after credits and exclusions.

If you are filing a Form CG-2020, input the corresponding total from Form CG-2020.

### 7. Payroll Expense Tax Estimated Payments

If you made payments prior to filing this return (typically in April, July or October of the subject tax year) enter those amounts here.

**8. Remaining Payroll Expense Tax Principal Due**

Subtract line 7 from line 6 to arrive at the principal amount due after estimated payments.

**9. Penalties, Interest, and Fees**

If you are filing after April 30, 2021, or after June 29, 2021 if granted an extension, you need to calculate your penalties, interest, and fees to input on this line.

Penalty, Interest, and Fee Calculator Table

Late Filing Penalty	
Late Payment Penalty	
Interest	
Administrative Fee	
Total for Line 9	

**Late Filing Penalty**

If the Return will not be postmarked or received by April 30, 2021, or after June 29, 2021 if granted an extension, write \$100 on the line above, provided you were required to file a Return for this tax. Otherwise, enter zero (\$0).

**Late Payment Penalty**

If the payment associated with this Return will not be postmarked or received by April 30, 2021, enter a late payment penalty consisting of line 8 (remaining tax principal due) multiplied by 5 percent for each month that the amount is delinquent for the first three months, or 40 percent if the amount is delinquent for four or more months. This instruction is your notification that the tax is delinquent and is subject to the penalties under Code section 6.17-1. You can use the applicable rate from the table below using the dates in the table below as a guide:

Payment Received After	Payment Received By	Penalty Percentage
4/30/2021	6/1/2021	5% (0.05)
6/1/2021	6/30/2021	10% (0.10)
6/30/2021	8/1/2021	15% (0.15)
8/1/2021		40% (0.40)

Otherwise, enter \$0.

**Interest**

If the payment associated with this Return will not be postmarked or received by April 30, 2021, interest consisting of the amount from line 8 multiplied by one percent (1%) per month must be added on this line. Otherwise, enter zero (\$0).

**Administrative Fee**

If this Return will not be postmarked or received by April 30, 2021, or June 29, 2021 if granted an extension, or if the payment associated with this Return is not postmarked or received by April 30, 2021, an administrative fee of \$55 must be added on this line, provided you were required to file a Return or pay the tax. Otherwise, enter zero (\$0).

**10. Amount Due**

Add line 9 to line 8. This is the amount due from this tax and will be transferred to Form ABT-2020 Section C.

**Qualified Entertainment Business or Qualified Restaurant Business**

Qualifying businesses that have certain regulatory licenses and meet gross receipts thresholds are exempt from payroll expense tax in tax year 2020. If you meet the requirements described below you must check this box on your return and enter zero into line 4. Enter lines 1, 2, 3, 5, 6, and 7 as you would but for this exemption. Enter zero in lines 8, 9, and 10.

A “Qualified Entertainment Business” is a Person or Combined Group that both (a) had no more than \$20,000,000 in total combined San

San Francisco Gross Receipts in calendar year 2019; and (b) held a valid Place of Entertainment Permit on or after April 1, 2020. For purposes of determining whether it is a “Qualified Entertainment Business,” a Person or Combined Group that commenced business in the City in calendar year 2020 shall use its estimated total combined San Francisco Gross Receipts for calendar year 2020 instead of its total combined San Francisco Gross Receipts in calendar year 2019.

A “Place of Entertainment Permit” is the permit for any Place of Entertainment required under Section 1060.1 of Article 15.1 of the Police Code. This permit is also known as a P23 permit.

A “Qualified Restaurant Business” is a Person or Combined Group that both (a) had no more than \$750,000 in total combined San Francisco Gross Receipts in calendar year 2019; and (b) held a valid Restaurant Permit on or after April 1, 2020. For purposes of determining whether it is a “Qualified Restaurant Business,” a Person or Combined Group that commenced business in the City in calendar year 2020 shall use its estimated total combined San Francisco Gross Receipts for calendar year 2020 instead of its total combined San Francisco Gross Receipts in calendar year 2019.

A “Restaurant Permit” is the permit that is required by the Department of Public Health to operate a food preparation and service establishment, as defined in Section 451 of the Health Code, and for which payment of the Class A annual license fee is required by Section 249.1(a) of Article 2 of the Code. These permits are also known as H24, H25, or H26 permits.

### **Community Challenge Grant**

If you would like to designate a portion of your tax liability on line 6 to the Neighborhood Beautification and Graffiti Clean-up Fund (also

known as the “Community Challenge Grant Program”) you may:

1. Check the box at left to designate 3.8 percent (0.038) of your tax liability; or
2. Enter an amount in the box at right up to 3.8 percent of your total tax liability.

These designations will not increase your tax liability, but will designate a portion of the tax you pay to go to the Community Challenge Grant Program.

### **Taxpayer Statement**

Enter the information requested at the bottom of the page 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 Declaration (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 at [www.sftreasurer.org](http://www.sftreasurer.org) by entering “POA-1” in the search bar.

By signing the form you are certifying under penalty of perjury that you are 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 Return on behalf of the taxpayer pursuant to a validly executed Power of Attorney, and that you have examined the Return and all accompanying schedules or worksheets and have determined that, to the best of your knowledge and belief, all of the information is true, correct, and compliant with all the requirements in Articles 6, 12, 12-A, and 12-A-1 of the Code. You are also acknowledging that you are providing information in response to a request for financial information pursuant to Code section 6.5-1, and that you are required by

law to complete this Return in its entirety and that the Return is subject to audit.



## Form CRT-2020

Form CRT-2020 is for reporting your Commercial Rents Tax. Only complete this form if you exceed the small business exemption threshold for the Gross Receipts Tax. If you receive gross receipts from the lease of commercial space at any location in San Francisco, report each location separately on an Attachment CRT-2020 A.

### 1. Commercial Rents Taxable Receipts

Enter the sum of all Attachment CRT-2020 A lines A10.

### 2. Commercial Rents Tax before tax credits

Enter the sum of all Attachment CRT-2020 A lines D1.

### 3. Commercial Rents Tax Credits

A tax credit is available for persons that lease or provide Commercial Space in a property for a Qualifying Child Care Facility, as specified in Code section 2106.1. The tax credit is based on the total number of infants, toddlers, and pre-school age children the Qualifying Child Care Facility is licensed by the California Department of Social Services to provide care.

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

Enter the sum of all credits at all locations in San Francisco.

### 4. Commercial Rents Tax after Credits

Subtract line 3 from line 2 and enter the result. If less than zero, enter zero. This is your Commercial Rents Tax after credits and exclusions.

### 5. Commercial Rents Tax Estimated Payments

If you made payments prior to filing this return (typically in April, July or October of the subject tax year) enter those amounts here.

### 6. Remaining Commercial Rents Tax Principal Due

Subtract line 5 from line 4 to arrive at the principal amount due after estimated payments.

### 7. Penalties, Interest, and Fees

If you are filing after April 30, 2021, or by June 29, 2021 if granted an extension, you need to calculate your penalties, interest, and fees to input on this line.

Penalty, Interest, and Fee Calculator Table

Late Filing Penalty	
Late Payment Penalty	
Interest	
Administrative Fee	
Total for Line 7	

#### Late Filing Penalty

If the Return will not be postmarked or received by April 30, 2021, or by June 29, 2021 if granted an extension, write \$100 on the line above, provided you were required to file a Return for this tax. Otherwise, enter zero (\$0).

#### Late Payment Penalty

If the payment associated with this Return will not be postmarked or received by April 30, 2021, enter a late payment penalty consisting of line 6 (remaining tax principal due) multiplied by 5 percent for each month that the amount is delinquent for the first three months, or 40 percent if the amount is delinquent for four or more months. This instruction is your notification that the tax is delinquent and is subject to the penalties under Code section 6.17-1. You can use the applicable rate from the table below using the dates in the table below as a guide:

Payment Received After	Payment Received By	Penalty Percentage
4/30/2021	6/1/2021	5% (0.05)
6/1/2021	6/30/2021	10% (0.10)
6/30/2021	8/1/2021	15% (0.15)
8/1/2021	8/31/2021	40% (0.40)

Otherwise, enter \$0.

### Interest

If the payment associated with this Return will not be postmarked or received by April 30, 2021, interest consisting of the amount from line 6 multiplied by one percent (1%) per month must be added on this line. Otherwise, enter zero (\$0).

### Administrative Fee

If this Return will not be postmarked or received by April 30, 2021, or by June 29, 2021 if granted an extension, or if the payment associated with this Return will not be postmarked or received by April 30, 2021, an administrative fee of \$55 must be added on this line, provided you were required to file a Return or pay the tax. Otherwise, enter zero (\$0).

### 8. Amount Due

Add line 7 to line 6. This is the amount due from this tax and will be transferred to Form ABT-2020 Section C.

### Taxpayer Statement

Enter the information requested at the bottom of the page 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 Declaration (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 at [www.sftreasurer.org](http://www.sftreasurer.org) by entering "POA-1" in the search bar.

By signing the form you are certifying under penalty of perjury that you are 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 Return on behalf of the taxpayer pursuant to a validly executed Power of Attorney, and that you have examined the Return and all accompanying schedules or worksheets and have determined that, to the best of your knowledge and belief, all of the information is true, correct, and compliant with all the requirements in Articles 6, 12, 12-A, 12-A-1, and 21 of the Code. You are also acknowledging that you are providing information in response to a request for financial information pursuant to Code section 6.5-1, and that you are required by law to complete this Return in its entirety and that the Return is subject to audit.

## Attachment CRT-2020 A

Complete an Attachment CRT-2020 A for each location where you received gross receipts from the lease of Commercial Space in San Francisco for tax year 2020. Note, if you receive amounts from a sublease of space, you must report and pay tax on those amounts.

### Address

Enter the address you are reporting receipts from the lease of Commercial Space on this Attachment CRT-2020 A.

### Leased Square Footage

Enter the leased square footage of the building. If you are reporting sublease receipts, report only the amount you are subleasing in this building.

### Nature of Interest

State the nature of your interest in this building. We have provided Owner, Property Manager, and Tenant as options.

### Section A. 2020 Taxable Commercial Space Base

In this section of the form you will calculate which of the receipts you receive at this location are taxable under the Commercial Rents Tax.

#### A1. All Gross Receipts

Enter all 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.

#### A2. Residential Real Estate

Enter all receipts included in line A1 from the lease of residential real estate, as defined in

Section 954.1 of the Code. These amounts are not taxable under this tax.

Note, the lease of residential real estate is taxed as a separate person from all other receipts. If you are reporting residential real estate on this form you may need to correct your business registration separately from filing this Return.

#### A3. Industrial Use

Enter 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. These amounts are not taxable under this tax.

#### A4. Arts Activities

Enter 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. These amounts are not taxable under this tax.

#### A5. Retail Not Formula Retail

Enter 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.

#### A6. Exempt Tenants

Enter all gross receipts included in line A1 that are received from exempt tenants, including governments and certain non-profits. Exempt tenants are further discussed in Code section 2105.

#### A7. Rent Subject to Transient Occupancy Tax

Enter all gross receipts included in Line A1 that are from rent subject to the Transient Occupancy Tax. Include in this line any rent that would be subject to the Transient Occupancy Tax, but for

an exemption under Code section 506. For more information about the Transient Occupancy Tax and rent subject to that tax, see Article 7 of the Code.

#### **A8. Rent Subject to Parking Tax**

Enter all gross receipts included in line A1 that are from rent subject to the Parking Tax. Include in this line rent that would be subject to the Parking Tax but for an exemption granted in Code section 606. For more information about the Parking Tax and rent subject to that tax, see Article 9 of the Code.

#### **A9. Total Non-Taxable Receipts**

Sum A2 through A8 and enter here. These are the receipts that are not taxable under the Commercial Rents Tax.

#### **A10. Taxable Commercial Space**

Subtract A9 from A1 and enter here. These are the receipts from the lease of taxable Commercial Space.

### **Section B. Warehouse Space Calculation**

In this section you will calculate the tax on gross receipts from the lease of Warehouse Space, as defined in Section 2103(b) of the Code.

#### **B1. Warehouse Space**

Of the amount in Line A10, all gross receipts that are from the lease of Warehouse Space, as defined in Section 2103(b) of the Code.

#### **B2. Warehouse Space Tax Calculation**

Multiply B1 by 1.00%, the Warehouse Space tax rate. This is the Commercial Rents Tax for

receipts from the lease of Warehouse Space at this location, before credits.

### **Section C. Commercial Space (Other Than Warehouse Space) Calculation**

In this section you will calculate the tax on gross receipts from the lease of Commercial Space, as defined in Section 2103(b) of the Code, other than Warehouse Space.

#### **C1. Commercial Space (Other Than Warehouse Space)**

Subtract line B1 from line A10. This is the gross receipts from the lease of taxable Commercial Space other than Warehouse Space at this location.

#### **C2. Commercial Space (Other Than Warehouse Space) Tax Calculation**

Multiply C1 by 3.50%, the tax rate for receipts from the lease of Commercial Space other than Warehouse Space. This is the Commercial Rents Tax for receipts from the lease of Commercial Space other than Warehouse Space at this location, before credits.

#### **D1. Commercial Rents Tax Calculation**

Sum B2 and C2. This is your Commercial Rents Tax before credits for this location. This amount will be summed with all other D1's from Attachments CRT-2020 A for all locations in San Francisco, then transferred to Form CRT-2020.

## Form GR-2020

Form GR-2020 is for reporting your Gross Receipts Tax.

### Section A. Business Activity Selection

This section organizes your San Francisco gross receipts across business activities so you may enter them into the Gross Receipts Tax Computation Worksheet, attached as Appendix A to the Return, to calculate your Gross Receipts Tax. If you or your combined group are engaged in multiple business activities, this form will assist you in applying the rules specified in Code section 953.9. These rules include:

- If more than 80% of your San Francisco gross receipts are derived from business activities in one tax rate category, then that tax rate category applies to all of your gross receipts derived from all business activities.
- The small business exemption provided in Section 954.1 only applies if the sum of your San Francisco gross receipts from all business activities does not exceed \$1,200,000 in total.
- The progressive tax rates apply on an aggregate basis for businesses with multiple sets of activities.
- The applicable rate for each set of business activities is determined in numbered order of the Code sections describing each set of business activities; i.e., activities described in Code section 953.1 are determined first, Code section 953.2 second, and so on.
- The tax rate(s) applicable to any set of activities after the first shall be determined by adding together the San Francisco gross receipts for all previous sets of activities and applying the rate scale commencing with the next dollar. For instance, if you are engaged in a

Retail Trade and Food Services and you have \$1 million of gross receipts from your Retail Trade, your Gross Receipts Tax attributable to Food Services is calculated starting with the second tier tax rate for gross receipts from \$1,000,001 to \$2,500,000.

- Your Gross Receipts Tax liability is the sum of your liabilities for each set of business activities.

### Check if Applicable

Check the box for each business activity in which you engaged in 2020, regardless of the amount of gross receipts that the business activity generated. Most activities are categorized by their 2012 North American Industry Classification System (“NAICS”) code. For more information on the 2012 NAICS codes, please go to [www.census.gov/eos/www/naics](http://www.census.gov/eos/www/naics). The Biotechnology and Clean Technology businesses are described in Code sections 906.1 and 906.2, respectively. If you are engaged in any business activities not listed, check the box listed next to line 18, and be sure to complete an Attachment GR-A-2020 Miscellaneous Business Activities and input the name of the activity or activities in the blank space at the top of the attachment.

### Enter Amounts

Enter the amount from line E1 on Attachment GR-A-2020 for each business activity in the appropriate line. Note: Business activities are listed in the order they appear in the Code.

Lines 4, 11, 15, 19, 21, 25 and 27 are the subtotals for each Code section. Line 28 is your total San Francisco gross receipts summed across all business activities.

If line 28 is \$1,200,000 or less for the entire tax year, and you are not a lessor of residential real estate, you are exempt from the Gross Receipts Tax in 2020, do not need to complete the tax

calculation on the Gross Receipts Tax Computation Worksheet, and should enter \$0 on line C2 on the second page of this Form GR-2020. Penalties, interest, and fees will apply if you fail to file timely and can be calculated on this Form GR-2020.

Similarly, if you are a lessor of residential real estate and you leased fewer than four units in an individual building, you are exempt from the Gross Receipts Tax in 2020, do not need to complete the tax calculation on the Gross Receipts Tax Computation Worksheet, and should enter \$0 on line C2 on the second page of this Form GR-2020. Penalties, interest, and fees will apply if you fail to file timely and can be calculated on this Form GR-2020.

If line 28 is more than \$1,200,000 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, transfer amounts to the Gross Receipts Tax Computation Worksheet, Column A "Gross Receipts" 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 the Gross Receipts Tax Computation Worksheet, Column A "Gross Receipts," that corresponds to the Code section that generated more than 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 the Gross Receipts Tax Computation Worksheet, Column A "Gross Receipts."

Once you have completed the Gross Receipts Tax Computation Worksheet, enter the result

into line C2 on the second page of this Form GR-2020.

## **Section B. Gross Receipts Payroll Apportionment**

### **B1. Total Payroll Within and Outside San Francisco**

Total payroll within and outside San Francisco is the total worldwide compensation paid by you and any related entities, unless you made a valid water's edge election for California Franchise Tax purposes, in which case your total payroll is determined in accordance with that election. If you had employees, "compensation" means wages, salaries, commissions, and any other form of remuneration paid to those employees for services. If you had no employees, compensation includes all taxable income for federal income tax purposes of your owners or proprietors who are individuals. If you had no payroll during 2020, enter zero.

### **B2. Payroll Within San Francisco**

Payroll within San Francisco is determined by apportioning total payroll within and outside San Francisco under Code section 904 (the rules applicable for determining your taxable San Francisco payroll expense for Payroll Expense Tax purposes). If you had no payroll within San Francisco during 2020, enter zero.

### **B3. Apportionment Percentage**

Divide line B2 (payroll within San Francisco) by line B1 (total payroll within and outside San Francisco) and enter the result. This is your payroll apportionment and should be input on line D1 of each Attachment GR-A-2020, if applicable.

## **Section C. Gross Receipts Tax**

### **C1. Taxable San Francisco Gross Receipts**

Transfer the number from Form GR-2020 line 28 to this line.

**C2. Gross Receipts Tax**

If line C1 is \$1,200,000 or less for the entire tax year and you are not a lessor of residential real estate, you are exempt from the Gross Receipts Tax in 2020, do not need to complete the Gross Receipts Tax Computation Worksheet attached as Appendix A, and should enter “\$0” on this line.

Similarly, 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 2020 with respect to that building, do not need to complete the tax calculation on the Gross Receipts Tax Computation Worksheet, and should enter \$0 on this line.

If line C1 is more than \$1,200,000 and you are not a lessor of residential real estate, or if you are a lessor of residential real estate and you leased out four or more units in an individual building, complete the Gross Receipts Tax Computation Worksheet attached as Appendix A and input the result on this line. Form GR-2020 provides additional guidance as to how to complete the Gross Receipts Tax Computation Worksheet.

**C3. Tax Credits**

Enter the Gross Receipts Tax credits from the applicable Form(s) CE-2020.

**C4. Gross Receipts Tax After Credits**

Subtract line C3 from line C2, and enter the result. If less than zero, enter zero. This is your Gross Receipts Tax after credits and exclusions.

**C5. Gross Receipts Tax Estimated Payments**

If you made payments prior to filing this return (typically in April, July or October of the subject tax year) enter those amounts here.

**C6. Remaining Gross Receipts Tax Principal Due**

Subtract line C5 from line C4 to arrive at the principal amount due after estimated payments.

**C7. Penalties, Interest, and Fees**

If you are filing after April 30, 2021, or after June 29, 2021 if granted an extension, you need to calculate your penalties, interest, and fees to input on this line.

Penalty, Interest, and Fee Calculator Table

Late Filing Penalty	
Late Payment Penalty	
Interest	
Administrative Fee	
Total for Line C7	

**Late Filing Penalty**

If the Return will not be postmarked or received by April 30, 2021, or by June 29, 2021 if granted an extension, write \$100 on the line above, provided you were required to file a Return for this tax. Otherwise, enter zero (\$0).

**Late Payment Penalty**

If the payment associated with this Return will not be postmarked or received by April 30, 2021, enter a late payment penalty consisting of line C6 (remaining tax principal due) multiplied by 5 percent for each month that the amount is delinquent for the first three months, or 40 percent if the amount is delinquent for four or more months. This instruction is your notification that the tax is delinquent and is subject to the penalties under Code section 6.17-1. You can use the applicable rate from the table below using the dates in the table below as a guide:

Payment Received After	Payment Received By	Penalty Percentage
4/30/2021	6/1/2021	5% (0.05)
6/1/2021	6/30/2021	10% (0.10)

6/30/2021	8/1/2021	15% (0.15)
8/1/2021	8/31/2021	40% (0.40)

Otherwise, enter \$0.

### Interest

If the payment associated with this Return will not be postmarked or received by April 30, 2021, interest consisting of the amount from line C6 multiplied by one percent (1%) per month must be added on this line. Otherwise, enter zero (\$0).

### Administrative Fee

If this Return will not be postmarked or received by April 30, 2021, or by June 29, 2021 if granted an extension, or if the payment associated with this Return is not postmarked or received by April 30, 2021, an administrative fee of \$55 must be added on this line, provided you were required to file a return or pay the tax. Otherwise, enter zero (\$0).

### C8. Amount Due

Add C7 to C6. This is the amount due from this tax and will be transferred to Form ABT-2020 Section C.

### Community Challenge Grant

If you would like to designate a portion of your tax liability on line C4 to the Neighborhood Beautification and Graffiti Clean-up Fund (also known as the "Community Challenge Grant Program") you may:

1. Check the box at left to designate 3.8 percent (0.038) of your tax liability; or
2. Enter an amount in the box at right up to 3.8 percent of your total tax liability.

These designations will not increase your tax liability, but will designate a portion of the tax you pay to go to the Community Challenge Grant Program.

### Taxpayer Statement

Enter the information requested at the bottom of the page 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 Declaration (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 at [www.sftreasurer.org](http://www.sftreasurer.org) by entering "POA-1" in the search bar.

By signing the form you are certifying under penalty of perjury that you are 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 Return on behalf of the taxpayer pursuant to a validly executed Power of Attorney, and that you have examined the Return and all accompanying schedules or worksheets and have determined that, to the best of your knowledge and belief, all of the information is true, correct, and compliant with all the requirements in Articles 6, 12, 12-A, and 12-A-1 of the Code. You are also acknowledging that you are providing information in response to a request for financial information pursuant to Code section 6.5-1, and that you are required by law to complete this Return in its entirety and that the Return is subject to audit.



## Form HGR-2020

Form HGR-2020 is for reporting your Homelessness Gross Receipts Tax. Only complete this form if your combined taxable San Francisco gross receipts exceed \$50,000,000 for the tax year.

### 1. Taxable San Francisco Gross Receipts

Transfer the amount from Form GR-2020 line 28, Total San Francisco Gross Receipts.

### 2. Excluded Gross Receipts Subject to Commercial Rents Tax

Amounts received that are subject to the Commercial Rents Tax are excluded from taxation under the Homelessness Gross Receipts Tax. Enter those amounts from Form CRT-2020 line 1 here.

### 3. Taxable Receipts Subject to Homelessness Gross Receipts Tax

Subtract line 2 from line 1. If the result is less than zero, enter zero.

### 4. Homelessness Gross Receipts Tax

Complete Appendix B to calculate the Homelessness Gross Receipts Tax based on your business activity.

### 5. Homelessness Gross Receipts Tax Estimated Payments

If you made payments prior to filing this Return (typically in April, July or October of the subject tax year) enter those amounts here.

### 6. Remaining Homelessness Gross Receipts Tax Principal Due

Subtract line 5 from line 4 to arrive at the principal amount due after estimated payments.

## 7. Penalties, Interest, and Fees

If you are filing after April 30, 2021, or after June 29, 2021 if granted an extension, you need to calculate your penalties, interest, and fees to input on this line.

### Penalty, Interest, and Fee Calculator Table

Late Filing Penalty	
Late Payment Penalty	
Interest	
Administrative Fee	
Total for Line 13	

#### Late Filing Penalty

If the Return will not be postmarked or received by April 30, 2021, or by June 29, 2021 if granted an extension, write \$100 on the line above, provided line 3 exceeds \$50,000,000. Otherwise, enter zero (\$0).

#### Late Payment Penalty

If the payment associated with this Return will not be postmarked or received by April 30, 2021, enter a late payment penalty consisting of line 6 (remaining tax principal due) multiplied by 5 percent for each month that the amount is delinquent for the first three months, or 40 percent if the amount is delinquent for four or more months. This instruction is your notification that the tax is delinquent and is subject to the penalties under Code section 6.17-1. You can use the applicable rate from the table below using the dates in the table below as a guide:

Payment Received After	Payment Received By	Penalty Percentage
4/30/2021	6/1/2021	5% (0.05)
6/1/2021	6/30/2021	10% (0.10)
6/30/2021	8/1/2021	15% (0.15)
8/1/2021	8/31/2021	40% (0.40)

Otherwise, enter \$0.

## Interest

If the payment associated with this Return will not be postmarked or received by April 30, 2021, interest consisting of the amount from line 6 multiplied by one percent (1%) per month must be added on this line. Otherwise, enter zero (\$0).

## Administrative Fee

If this Return will not be postmarked or received by April 30, 2021, or by June 29, 2021 if granted an extension, or if the payment associated with this Return was not postmarked or received by April 30, 2021, an administrative fee of \$55 must be added on this line, provided line 3 exceeds \$50,000,000. Otherwise, enter zero (\$0).

## 8. Amount Due

Add line 7 to line 6. This is the amount due from this tax and will be transferred to Form ABT-2020 Section C.

## Taxpayer Statement

Enter the information requested at the bottom of the page 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 Declaration (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 at [www.sftreasurer.org](http://www.sftreasurer.org) by entering "POA-1" in the search bar.

By signing the form you are certifying under penalty of perjury that you are 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 Return on behalf of the taxpayer pursuant to a validly executed Power of Attorney, and that you have examined the

Return and all accompanying schedules or worksheets and have determined that, to the best of your knowledge and belief, all of the information is true, correct, and compliant with all the requirements in Articles 6, 12, 12-A, 12-A-1, and 28 of the Code. You are also acknowledging that you are providing information in response to a request for financial information pursuant to Code section 6.5-1, and that you are required by law to complete this Return in its entirety and that the Return is subject to audit.

## Attachment GR-A-2020

Prepare a Form GR-A-2020 for each business activity in which you engaged in 2020, regardless of the amount of gross receipts that the business activity generated. Most activities are categorized by their 2012 North American Industry Classification System (“NAICS”) code. For more information on the 2012 NAICS codes, go to [www.census.gov/eos/www/naics](http://www.census.gov/eos/www/naics). The “Biotechnology” and “Clean Technology” businesses are described in Code sections 906.1 and 906.2, respectively. If you are engaged in any business activities that do not have a corresponding Attachment GR-A-2020, submit an Attachment GR-A-2020 Miscellaneous Business Activities for those business activities only.

Note: Interest earned on savings accounts and other passive investment receipts may be reported in your primary business activity. You do not need to submit a separate Attachment GR-A-2020 for these amounts.

If you are a combined group, 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 2020. To determine the gross receipts to include in the “Total Within San Francisco” column (if applicable), use the rules in Code section 956.1, including the gross receipts of all related entities, regardless of the entities’ individual connections to San Francisco.

If the San Francisco gross receipts for a particular business activity are determined wholly by allocating receipts according to Code section 956.1, then only the “Total Within San Francisco” column will be used to calculate taxable San Francisco gross receipts. Similarly, if the taxable San Francisco gross receipts are determined wholly by apportioning based on payroll according to Code section 956.2, then only the “Total Within and Outside San Francisco”

column will be used to calculate taxable San Francisco gross receipts. For business activities that use both allocation and payroll apportionment, both columns will be used to calculate taxable San Francisco gross receipts.

Both columns (Total Within and Outside San Francisco AND Total Within San Francisco) are included and required entries, regardless of business activity.

### General Instructions for Entering Gross Receipts

In general, “gross receipts” includes all amounts received or accrued from whatever source derived, including, but not limited to, amounts derived from sales, services, dealings in property, interest, rent, royalties, dividends, licensing fees, other fees, commissions, and distributed amounts from other business entities. Gross receipts generally include, but are not limited to, all amounts that constitute gross income for federal income tax purposes.

## GR-A-2020 – Accommodations

Use this form for gross receipts in the business activity of Accommodations described in Code section 953.3, which falls in 2012 NAICS Code 721.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Accommodations in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Accommodations, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Accommodations, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Accommodations, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing

a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Accommodations, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Accommodations, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Accommodations, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Accommodations, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For the business activity of Accommodations, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

### **B1. Related Entities**

For the business activity of Accommodations, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Accommodations, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Accommodations, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Accommodations, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Accommodations, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

### **B6. Excludable Taxes**

For the business activity of Accommodations, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

### **B7. Other Amounts**

For the business activity of Accommodations, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into

account after calculating your Gross Receipts Tax liability.

**B8. Subtotal Exclusions**

This line sums lines B1 through B7.

**C1. Total Allocated Gross Receipts**

Subtract line B8 from line A10.

**E1. San Francisco Gross Receipts**

Transfer line **C1 from Column Total Within San Francisco** to this line. These are your San Francisco gross receipts for the business activity of Accommodations and will be transferred to your Form GR-2020 line **12**.

## GR-A-2020 – Administrative and Support Services

Use this form for gross receipts in the business activity of Administrative and Support Services described in Code section 953.4, which falls in 2012 NAICS Code 56.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Administrative and Support Services in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Administrative and Support Services, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Administrative and Support Services, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Administrative and Support Services, enter the sum of all interest,

dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Administrative and Support Services, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Administrative and Support Services, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Administrative and Support Services, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Administrative and Support Services, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For the business activity of Administrative and Support Services, enter the sum of any other amounts received or accrued in 2020, but not

included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

#### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

#### **B1. Related Entities**

For the business activity of Administrative and Support Services, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

#### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Administrative and Support Services, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Administrative and Support Services, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any

other property sold to, or services provided to, such entity.

#### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Administrative and Support Services, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

#### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Administrative and Support Services, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

#### **B6. Excludable Taxes**

For the business activity of Administrative and Support Services, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s



customers and remits to the appropriate governmental entity imposing such tax.

**B7. Other Amounts**

For the business activity of Administrative and Support Services, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

**B8. Subtotal Exclusions**

This line sums lines B1 through B7.

**C1. Total Gross Receipts Before Apportionment**

Subtract line B8 from line A10.

**Section D – Apportioned Gross Receipts**

This section of the form applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Administrative and Support Services uses only apportionment, the calculation is: Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2.

**D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

**D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

**E1. San Francisco Gross Receipts**

Transfer line D2 to this line. These are your San Francisco gross receipts for the business activity of Administrative and Support Services and will be transferred to your Form GR-2020 line 17.

## GR-A-2020 – Arts, Entertainment, and Recreation

Use this form for gross receipts in the business activity of Arts, Entertainment, and Recreation described in Code section 953.3, which falls in 2012 NAICS Code 71.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Arts, Entertainment, and Recreation in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Arts, Entertainment, and Recreation, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of all interest,

dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of any other amounts received or accrued in 2020, but not

included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

**A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

**B1. Related Entities**

For the business activity of Arts, Entertainment, and Recreation, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

**B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

**B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any

other property sold to, or services provided to, such entity.

**B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

**B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

**B6. Excludable Taxes**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s

customers and remits to the appropriate governmental entity imposing such tax.

### **B7. Other Amounts**

For the business activity of Arts, Entertainment, and Recreation, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

### **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

### **C1. Total Gross Receipts Before Apportionment**

Subtract line B8 from line A10.

## **Section D – Apportioned Gross Receipts**

This section of the form applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Arts, Entertainment, and Recreation uses only apportionment, the calculation is: Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2.

### **D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

### **D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

### **E1. San Francisco Gross Receipts**

Transfer line **D2** to this line. These are your San Francisco gross receipts for the business activity of Arts, Entertainment, and Recreation and will be transferred to your Form GR-2020 line **14**.

## GR-A-2020 – Biotechnology

Use this form for gross receipts in the business activity of Biotechnology described in Code section 953.2, which is further described in Code section 906.1.

This form displays both a “Total Within and Outside San Francisco” and a “Total Within San Francisco” column, as San Francisco gross receipts for Biotechnology are determined 50% by allocating gross receipts per Code section 956.1, and 50% by apportioning based on payroll per Code section 956.2.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### A1. Sales

Enter your gross receipts or sales for the business activity of Biotechnology in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### A2. Rent

For the business activity of Biotechnology, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### A3. Royalties

For the business activity of Biotechnology, enter all royalties received or accrued in 2020.

### A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments

For the business activity of Biotechnology, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### A5. Distributed Amounts from Business Entities

For the business activity of Biotechnology, enter the sum of all distributions from business entities received or accrued in 2020.

### A6. Licensing Fees

For the business activity of Biotechnology, enter the sum of all licensing and related fees received or accrued in 2020.

### A7. Commissions

For the business activity of Biotechnology, enter the sum of all commissions received or accrued in 2020.

### A8. All Taxes and Other Governmentally Imposed Fees

For the business activity of Biotechnology, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### A9. Other Amounts

For the business activity of Biotechnology, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

**A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

**B1. Related Entities**

For the business activity of Biotechnology, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

**B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Biotechnology, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

**B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Biotechnology, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity,

and not from any other property sold to, or services provided to, such entity.

**B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Biotechnology, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

**B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Biotechnology, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

**B6. Excludable Taxes**

For the business activity of Biotechnology, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

## **B7. Other Amounts**

For the business activity of Biotechnology, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

## **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

## **C1. Total Gross Receipts Before Allocation/Apportionment**

Subtract line B8 from line A10.

## **Section D – Allocated/Apportioned Gross Receipts**

This section of the form applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Biotechnology uses 50% apportionment and 50% allocation, the calculation is: (1) Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2 and multiplied by 50% in line D3, *plus* (2) Line C1 of your “Total Within San Francisco” column multiplied by 50% in line D4.

## **D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

## **D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

## **D3. Apportionment Adjustment**

Multiply line D2 by 50%.

## **D4. Allocation Adjustment**

Multiply the entry in the “Total Within San Francisco” column, line C1, by 50%.

## **D5. Allocation and Apportionment Calculation**

Sum line D3 and line D4. This is your allocated and apportioned gross receipts for the business activity of Biotechnology. These are your San Francisco gross receipts for the business activity of Biotechnology.

## **E1. San Francisco Gross Receipts**

Transfer line **D5** to this line. These are your San Francisco gross receipts for the business activity of Biotechnology and will be transferred to your Form GR-2020 line **9**.

## GR-A-2020 – Certain Services

Use this form for gross receipts in the business activity of Certain Services described in Code section 953.1, which falls in 2012 NAICS Codes 811, 812, and 813.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Certain Services in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Certain Services, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Certain Services, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Certain Services, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing

a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Certain Services, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Certain Services, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Certain Services, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Certain Services, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For the business activity of Certain Services, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.



### **B1. Related Entities**

For the business activity of Certain Services, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Certain Services, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Certain Services, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Certain Services, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Certain Services, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

### **B6. Excludable Taxes**

For the business activity of Certain Services, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

### **B7. Other Amounts**

For the business activity of Certain Services, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into

account after calculating your Gross Receipts Tax liability.

**B8. Subtotal Exclusions**

This line sums lines B1 through B7.

**C1. Total Gross Receipts Before Apportionment**

Subtract line B8 from line A10.

**Section D – Apportioned Gross Receipts**

This line applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Certain Services uses only apportionment, the calculation is: Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2.

**D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

**D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

**E1. San Francisco Gross Receipts**

Transfer line **D2** to this line. These are your San Francisco gross receipts for the business activity of Certain Services and will be transferred to your Form GR-2020 line **3**.

## GR-A-2020 – Clean Technology

Use this form for gross receipts in the business activity of Clean Technology described in Code section 953.2, which is further described in Code section 906.2.

This form displays both a “Total Within and Outside San Francisco” and a “Total Within San Francisco” column, as San Francisco gross receipts for Clean Technology are determined 50% by allocating gross receipts per Code section 956.1, and 50% by apportioning based on payroll per Code section 956.2.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### A1. Sales

Enter your gross receipts or sales for the business activity of Clean Technology in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### A2. Rent

For the business activity of Clean Technology, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### A3. Royalties

For the business activity of Clean Technology, enter all royalties received or accrued in 2020.

### A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments

For the business activity of Clean Technology, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### A5. Distributed Amounts from Business Entities

For the business activity of Clean Technology, enter the sum of all distributions from business entities received or accrued in 2020.

### A6. Licensing Fees

For the business activity of Clean Technology, enter the sum of all licensing and related fees received or accrued in 2020.

### A7. Commissions

For the business activity of Clean Technology, enter the sum of all commissions received or accrued in 2020.

### A8. All Taxes and Other Governmentally Imposed Fees

For the business activity of Clean Technology, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### A9. Other Amounts

For the business activity of Clean Technology, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

#### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

#### **B1. Related Entities**

For the business activity of Clean Technology, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

#### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Clean Technology, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Clean Technology, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such

entity, and not from any other property sold to, or services provided to, such entity.

#### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Clean Technology, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

#### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Clean Technology, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

#### **B6. Excludable Taxes**

For the business activity of Clean Technology, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

## **B7. Other Amounts**

For the business activity of Clean Technology, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

## **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

### **C1. Total Gross Receipts Before Allocation/Apportionment**

Subtract line B8 from line A10.

### **Section D – Allocated/Apportioned Gross Receipts**

This line applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Clean Technology uses 50% apportionment and 50% allocation, the calculation is: (1) Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2 and multiplied by 50% in line D3, *plus* (2) Line C1 of your “Total Within San Francisco” column multiplied by 50% in line D4.

## **D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

## **D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

## **D3. Apportionment Adjustment**

Multiply line D2 by 50%.

## **D4. Allocation Adjustment**

Multiply the entry in the “Total Within San Francisco” column, line C1, by 50%.

## **D5. Allocation and Apportionment Calculation**

Sum line D3 and line D4. This is your allocated and apportioned gross receipts for this business activity. These are your San Francisco gross receipts for this business activity.

## **E1. San Francisco Gross Receipts**

Transfer line **D5** to this line. These are your San Francisco gross receipts for the business activity of Clean Technology and will be transferred to your Form GR-2020 line **10**.

## GR-A-2020 – Construction

Use this form for gross receipts in the business activity of Construction described in Code section 953.5, which falls in 2012 NAICS Code 23.

This form displays both a “Total Within and Outside San Francisco” and a “Total Within San Francisco” column, as San Francisco gross receipts for Construction are determined 50% by allocating gross receipts per Code section 956.1, and 50% by apportioning based on payroll per Code section 956.2.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Construction in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Construction, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Construction, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Construction, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Construction, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Construction, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Construction, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Construction, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For the business activity of Construction, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8,

including, but not limited to, amounts that constitute gross income for federal income tax purposes.

**A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

**B1. Related Entities**

For the business activity of Construction, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

**B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Construction, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

**B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Construction, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

**B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Construction, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

**B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Construction, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

**B6. Excludable Taxes**

For the business activity of Construction, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

**B7. Other Amounts**

For the business activity of Construction, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your gross tax liability.

#### **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

#### **C1. Total Gross Receipts Before Allocation/Apportionment**

Subtract line B8 from line A10.

#### **Section D – Allocated/Apportioned Gross Receipts**

This line applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Construction uses 50% apportionment and 50% allocation, the calculation is: (1) Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2 and multiplied by 50% in line D3, *plus* (2) Line C1 of your “Total Within San Francisco” column multiplied by 50% in line D4.

#### **D1. Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

#### **D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

#### **D3. Apportionment Adjustment**

Multiply line D2 by 50%.

#### **D4. Allocation Adjustment**

Multiply the entry in the “Total Within San Francisco” column, line C1, by 50%.

#### **D5. Allocation and Apportionment Calculation**

Sum line D3 and line D4. This is your allocated and apportioned gross receipts for this business activity.

#### **D6. Amounts Paid to Subcontractors**

Enter the amount from the TOTAL line of the Attachment CON-SUB 2020. See instructions for that form for more information.

#### **E1. San Francisco Gross Receipts**

Subtract line **D6** from line **D5** and input in this line. These are your San Francisco gross receipts for the business activity of Construction and will be transferred to your Form GR-2020 line **20**.



## GR-A-2020 – Private Education and Health Services

Use this form for gross receipts in the business activity of Private Education and Health Services described in Code section 953.4, which falls in 2012 NAICS Codes 61 and 62.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Private Education and Health Services in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Private Education and Health Services, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Private Education and Health Services, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Private Education and Health Services, enter the sum of all interest,

dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Private Education and Health Services, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Private Education and Health Services, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Private Education and Health Services, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Private Education and Health Services, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For the business activity of Private Education and Health Services, enter the sum of any other amounts received or accrued in 2020, but not

included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

#### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

#### **B1. Related Entities**

For the business activity of Private Education and Health Services, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

#### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Private Education and Health Services, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Private Education and Health Services, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any

other property sold to, or services provided to, such entity.

#### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Private Education and Health Services, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

#### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Private Education and Health Services, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

#### **B6. Excludable Taxes**

For the business activity of Private Education and Health Services, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s

customers and remits to the appropriate governmental entity imposing such tax.

### **B7. Other Amounts**

For the business activity of Private Education and Health Services, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

### **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

### **C1. Total Gross Receipts Before Apportionment**

Subtract line B8 from line A10.

## **Section D – Apportioned Gross Receipts**

This section of the form applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Private Education and Health Services uses only apportionment, the calculation is: Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2.

### **D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

### **D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

### **E1. San Francisco Gross Receipts**

Transfer line **D2** to this line. These are your San Francisco gross receipts for the business activity of Private Education and Health Services and will be transferred to your Form GR-2020 line **16**.

## GR-A-2020 – Financial Services

Use this form for gross receipts in the business activity of Financial Services described in Code section 953.6, which falls in 2012 NAICS Codes 521, 522, and 523.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Financial Services in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Financial Services, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Financial Services, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Financial Services, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing

a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Financial Services, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Financial Services, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Financial Services, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Financial Services, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For the business activity of Financial Services, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

### **B1. Related Entities**

For the business activity of Financial Services, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Financial Services, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Financial Services, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Financial Services, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Financial Services, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

### **B6. Excludable Taxes**

For the business activity of Financial Services, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

### **B7. Other Amounts**

For the business activity of Financial Services, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into

account after calculating your Gross Receipts Tax liability.

**B8. Subtotal Exclusions**

This line sums lines B1 through B7.

**C1. Total Gross Receipts Before Apportionment**

Subtract line B8 from line A10.

**Section D – Apportioned Gross Receipts**

This section of the form applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Financial Services uses only apportionment, the calculation is: Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2.

**D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

**D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

**E1. San Francisco Gross Receipts**

Transfer line **D2** to this line. These are your San Francisco gross receipts for the business activity of Financial Services and will be transferred to your Form GR-2020 line **22**.

## GR-A-2020 – Food Services

Use this form for gross receipts in the business activity of Food Services described in Code section 953.2, which falls in 2012 NAICS Code 722.

This form displays both a “Total Within and Outside San Francisco” and a “Total Within San Francisco” column, as San Francisco gross receipts for Food Services are determined 50% by allocating gross receipts per Code section 956.1, and 50% by apportioning based on payroll per Code section 956.2.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Food Services in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Food Services, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Food Services, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Food Services, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Food Services, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Food Services, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Food Services, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Food Services, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For the business activity of Food Services, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

**A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

**B1. Related Entities**

For the business activity of Food Services, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

**B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Food Services, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

**B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Food Services, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity,

and not from any other property sold to, or services provided to, such entity.

**B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Food Services, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

**B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Food Services, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

**B6. Excludable Taxes**

For the business activity of Food Services, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.



## **B7. Other Amounts**

For the business activity of Food Services, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

## **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

## **C1. Total Gross Receipts Before Allocation/Apportionment**

Subtract line B8 from line A10.

## **Section D – Allocated/Apportioned Gross Receipts**

This line applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Food Services uses 50% apportionment and 50% allocation, the calculation is: (1) Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2 and multiplied by 50% in line D3, *plus* (2) Line C1 of your “Total Within San Francisco” column multiplied by 50% in line D4.

### **D1. Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

### **D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

**D3. Apportionment Adjustment** Multiply line D2 by 50%.

### **D4. Allocation Adjustment**

Multiply the entry in the “Total Within San Francisco” column, line C1, by 50%.

### **D5. Allocation and Apportionment Calculation**

Sum line D3 and line D4. This is your allocated and apportioned gross receipts for this business activity. These are your San Francisco gross receipts for this business activity.

### **E1. San Francisco Gross Receipts**

Transfer line **D5** to this line. These are your San Francisco gross receipts for the business activity of Food Services and will be transferred to your Form GR-2020 line **8**.

## GR-A-2020 – Information

Use this form for gross receipts in the business activity of Information described in Code section 953.2, which falls in 2012 NAICS Code 51.

This form displays both a “Total Within and Outside San Francisco” and a “Total Within San Francisco” column, as San Francisco gross receipts for Information are determined 50% by allocating gross receipts per Code section 956.1, and 50% by apportioning based on payroll per Code section 956.2.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Information in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Information, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Information, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Information, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Information, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Information, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Information, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Information, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For the business activity of Information, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8,

including, but not limited to, amounts that constitute gross income for federal income tax purposes.

#### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

#### **B1. Related Entities**

For the business activity of Information, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

#### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Information, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Information, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

#### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Information, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

#### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Information, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

#### **B6. Excludable Taxes**

For the business activity of Information, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

#### **B7. Other Amounts**

For the business activity of Information, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

**B8. Subtotal Exclusions**

This line sums lines B1 through B7.

**C1. Total Gross Receipts Before Allocation/Apportionment**

Subtract line B8 from line A10.

**Section D – Allocated/Apportioned Gross Receipts**

This line applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Information uses 50% apportionment and 50% allocation, the calculation is: (1) Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2 and multiplied by 50% in line D3, *plus* (2) Line C1 of your “Total Within San Francisco” column multiplied by 50% in line D4.

**D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

**D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

**D3. Apportionment Adjustment**

Multiply line D2 by 50%.

**D4. Allocation Adjustment**

Multiply the entry in the “Total Within San Francisco” column, line C1, by 50%.

**D5. Allocation and Apportionment Calculation**

Sum line D3 and line D4. This is your allocated and apportioned gross receipts for this business activity. These are your San Francisco gross receipts for this business activity.

**E1. San Francisco Gross Receipts**

Transfer line **D5** to this line. These are your San Francisco gross receipts for the business activity of Information and will be transferred to your Form GR-2020 line **7**.

## GR-A-2020 – Insurance

Use this form for gross receipts in the business activity of Insurance described in Code section 953.6, which falls in 2012 NAICS Code 524.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Insurance in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Insurance, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Insurance, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Insurance, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business;

(2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Insurance, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Insurance, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Insurance, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Insurance, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For the business activity of Insurance, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

### **B1. Related Entities**

For the business activity of Insurance, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Insurance, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Insurance, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Insurance, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Insurance, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

### **B6. Excludable Taxes**

For the business activity of Insurance, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

### **B7. Other Amounts**

For the business activity of Insurance, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

## **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

## **C1. Total Gross Receipts Before Apportionment**

Subtract line B8 from line A10.

## **Section D – Apportioned Gross Receipts**

This section of the form applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Insurance uses only apportionment, the calculation is: Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2.

### **D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

### **D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

### **E1. San Francisco Gross Receipts**

Transfer line **D2** to this line. These are your San Francisco gross receipts for the business activity of Insurance and will be transferred to your Form GR-2020 line **23**.

## GR-A-2020 – Manufacturing

Use this form for gross receipts in the business activity of Manufacturing described in Code section 953.2, which falls in 2012 NAICS Codes 31, 32, and 33.

This form displays both a “Total Within and Outside San Francisco” and a “Total Within San Francisco” column, as San Francisco gross receipts for Manufacturing are determined 50% by allocating gross receipts per Code section 956.1, and 50% by apportioning based on payroll per Code section 956.2.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Manufacturing in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Manufacturing, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Manufacturing, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Manufacturing, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Manufacturing, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Manufacturing, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Manufacturing, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Manufacturing, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**



For the business activity of Manufacturing, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

#### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

#### **B1. Related Entities**

For the business activity of Manufacturing, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

#### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Manufacturing, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Manufacturing, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity,

and not from any other property sold to, or services provided to, such entity.

#### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Manufacturing, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

#### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Manufacturing, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

#### **B6. Excludable Taxes**

For the business activity of Manufacturing, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

## **B7. Other Amounts**

For the business activity of Manufacturing, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

## **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

### **C1. Total Gross Receipts Before Allocation/Apportionment**

Subtract line B8 from line A10.

### **Section D – Allocated/Apportioned Gross Receipts**

This line applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Manufacturing uses 50% apportionment and 50% allocation, the calculation is: (1) Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2 and multiplied by 50% in line D3, *plus* (2) Line C1 of your “Total Within San Francisco” column multiplied by 50% in line D4.

## **D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

## **D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

## **D3. Apportionment Adjustment**

Multiply line D2 by 50%.

## **D4. Allocation Adjustment**

Multiply the entry in the “Total Within San Francisco” column, line C1, by 50%.

## **D5. Allocation and Apportionment Calculation**

Sum line D3 and line D4. This is your allocated and apportioned gross receipts for this business activity. These are your San Francisco gross receipts for this business activity.

## **E1. San Francisco Gross Receipts**

Transfer line **D5** to this line. These are your San Francisco gross receipts for the business activity of Manufacturing and will be transferred to your Form GR-2020 line **5**.

## GR-A-2020 – Professional, Scientific, and Technical Services

Use this form for gross receipts in the business activity of Professional, Scientific, and Technical Services described in Code section 953.6, which falls in 2012 NAICS Code 54.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Professional, Scientific, and Technical Services in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Professional, Scientific, and Technical Services, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Professional, Scientific, and Technical Services, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Professional, Scientific, and Technical Services, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Professional, Scientific, and Technical Services, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Professional, Scientific, and Technical Services, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Professional, Scientific, and Technical Services, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Professional, Scientific, and Technical Services, enter the sum

of all taxes and governmentally imposed fees received or accrued in 2020.

#### **A9. Other Amounts**

For the business activity of Professional, Scientific, and Technical Services, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

#### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

#### **B1. Related Entities**

For the business activity of Professional, Scientific, and Technical Services, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

#### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Professional, Scientific, and Technical Services, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Professional, Scientific, and Technical Services, enter the sum

of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

#### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Professional, Scientific, and Technical Services, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

#### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Professional, Scientific, and Technical Services, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

#### **B6. Excludable Taxes**

For the business activity of Professional, Scientific, and Technical Services, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;

- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer's customers and remits to the appropriate governmental entity imposing such tax.

### **B7. Other Amounts**

For the business activity of Professional, Scientific, and Technical Services, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

### **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

### **C1. Total Gross Receipts Before Apportionment**

Subtract line B8 from line A10.

### **Section D – Apportioned Gross Receipts**

This section applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Professional, Scientific, and Technical Services uses only apportionment, the calculation is: Line C1 of your "Total Within and Outside San Francisco" column multiplied by your apportionment percentage in line D1, which will be input in line D2.

### **D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

### **D2. Apportionment Calculation**

Multiply the entry in the "Total Within and Outside San Francisco" column, line C1, by the entry in line D1.

### **E1. San Francisco Gross Receipts**

Transfer line **D2** to this line. These are your San Francisco gross receipts for the business activity of Professional, Scientific, and Technical Services and will be transferred to your Form GR-2020 line **24**.

## GR-A-2020 – Real Estate and Rental and Leasing Services

Use this form for gross receipts in the business activity of Real Estate and Rental and Leasing Services described in Code section 953.7, which falls in 2012 NAICS Code 53.

Do not use this form to file as a lessor of residential real estate (landlord) unless you are taking tax credits or exclusions.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Real Estate and Rental and Leasing Services in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Real Estate and Rental and Leasing Services, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of all

taxes and governmentally imposed fees received or accrued in 2020.

**A9. Other Amounts**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

**A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

**B1. Related Entities**

For the business activity of Real Estate and Rental and Leasing Services, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

**B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

**B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of all

allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

**B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

**B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

**B6. Excludable Taxes**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;

- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer's customers and remits to the appropriate governmental entity imposing such tax.

and will be transferred to your Form GR-2020 line **26**.

### **B7. Other Amounts**

For the business activity of Real Estate and Rental and Leasing Services, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

#### Rent Controlled Unit Deduction

Note: If you are a lessor of residential real estate, you may exclude from total gross receipts in any tax year 50 percent of the total amount received from the rental of real property to tenants in occupancy at any location in San Francisco that is subject to limits on rent increases pursuant to the Residential Rent Stabilization and Arbitration Ordinance, San Francisco Administrative Code, Chapter 37, Section 37.1 *et seq.* You may enter the excluded amount in line B7.

### **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

### **C1. Total Allocated Gross Receipts**

Subtract "Total Within San Francisco" line B8 from line A10.

### **E1. San Francisco Gross Receipts**

Transfer line **C1** to this line. These are your San Francisco gross receipts for the business activity of Real Estate and Rental and Leasing Services



## GR-A-2020 – Retail Trade

Use this form for gross receipts in the business activity of Retail Trade described in Code section 953.1, which falls in 2012 NAICS Codes 44 and 45.

This form displays both a “Total Within and Outside San Francisco” and a “Total Within San Francisco” column, as San Francisco gross receipts for Retail Trade are determined 50% by allocating gross receipts per Code section 956.1, and 50% by apportioning based on payroll per Code section 956.2.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### A1. Sales

Enter your gross receipts or sales for the business activity of Retail Trade in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### A2. Rent

For the business activity of Retail Trade, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### A3. Royalties

For the business activity of Retail Trade, enter all royalties received or accrued in 2020.

### A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments

For the business activity of Retail Trade, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### A5. Distributed Amounts from Business Entities

For the business activity of Retail Trade, enter the sum of all distributions from business entities received or accrued in 2020.

### A6. Licensing Fees

For the business activity of Retail Trade, enter the sum of all licensing and related fees received or accrued in 2020.

### A7. Commissions

For the business activity of Retail Trade, enter the sum of all commissions received or accrued in 2020.

### A8. All Taxes and Other Governmentally Imposed Fees

For the business activity of Retail Trade, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### A9. Other Amounts

For the business activity of Retail Trade, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

#### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

#### **B1. Related Entities**

For the business activity of Retail Trade, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

#### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Retail Trade, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Retail Trade, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity,

and not from any other property sold to, or services provided to, such entity.

#### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Retail Trade, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

#### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Retail Trade, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

#### **B6. Excludable Taxes**

For the business activity of Retail Trade, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

## **B7. Other Amounts**

For the business activity of Retail Trade, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

## **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

## **C1. Total Gross Receipts Before Allocation/Apportionment**

Subtract line B8 from line A10.

## **Section D – Allocated/Apportioned Gross Receipts**

This line applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Retail Trade uses 50% apportionment and 50% allocation, the calculation is: (1) Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2 and multiplied by 50% in line D3, *plus* (2) Line C1 of your “Total Within San Francisco” column multiplied by 50% in line D4.

## **D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

## **D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

## **D3. Apportionment Adjustment**

Multiply line D2 by 50%.

## **D4. Allocation Adjustment**

Multiply the entry in the “Total Within San Francisco” column, line C1, by 50%.

## **D5. Allocation and Apportionment Calculation**

Sum line D3 and line D4. This is your allocated and apportioned gross receipts for this business activity. These are your San Francisco gross receipts for this business activity.

## **E1. San Francisco Gross Receipts**

Transfer line **D5** to this line. These are your San Francisco gross receipts for the business activity of Retail Trade and will be transferred to your Form GR-2020 line **1**.

## GR-A-2020 – Transportation and Warehousing

Use this form for gross receipts in the business activity of Transportation and Warehousing described in Code section 953.2, which falls in 2012 NAICS Codes 48 and 49.

This form displays both a “Total Within and Outside San Francisco” and a “Total Within San Francisco” column, as San Francisco gross receipts for Transportation and Warehousing are determined 50% by allocating gross receipts per Code section 956.1, and 50% by apportioning based on payroll per Code section 956.2.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### A1. Sales

Enter your gross receipts or sales for the business activity of Transportation and Warehousing in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### A2. Rent

For the business activity of Transportation and Warehousing, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### A3. Royalties

For the business activity of Transportation and Warehousing, enter all royalties received or accrued in 2020.

### A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments

For the business activity of Transportation and Warehousing, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### A5. Distributed Amounts from Business Entities

For the business activity of Transportation and Warehousing, enter the sum of all distributions from business entities received or accrued in 2020.

### A6. Licensing Fees

For the business activity of Transportation and Warehousing, enter the sum of all licensing and related fees received or accrued in 2020.

### A7. Commissions

For the business activity of Transportation and Warehousing, enter the sum of all commissions received or accrued in 2020.

**A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Transportation and Warehousing, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

**A9. Other Amounts**

For the business activity of Transportation and Warehousing, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

**A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

**B1. Related Entities**

For the business activity of Transportation and Warehousing, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

**B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Transportation and Warehousing, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

**B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Transportation and Warehousing, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

**B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Transportation and Warehousing, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

**B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Transportation and Warehousing, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

**B6. Excludable Taxes**

For the business activity of Transportation and Warehousing, enter the sum of all excludable

taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer's customers and remits to the appropriate governmental entity imposing such tax.

### **B7. Other Amounts**

For the business activity of Transportation and Warehousing, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

### **B8. Subtotal Exclusions**

This line sums lines B1 through B7.

### **C1. Total Gross Receipts Before Allocation/Apportionment**

Subtract line B8 from line A10.

### **Section D – Allocated/Apportioned Gross Receipts**

This line applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Transportation and Warehousing uses 50% apportionment and 50% allocation, the calculation is: (1) Line C1 of your "Total Within and Outside San Francisco" column multiplied by your apportionment

percentage in line D1, which will be input in line D2 and multiplied by 50% in line D3, *plus* (2) Line C1 of your "Total Within San Francisco" column multiplied by 50% in line D4.

### **D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

### **D2. Apportionment Calculation**

Multiply the entry in the "Total Within and Outside San Francisco" column, line C1, by the entry in line D1.

### **D3. Apportionment Adjustment**

Multiply line D2 by 50%.

### **D4. Allocation Adjustment**

Multiply the entry in the "Total Within San Francisco" column, line C1, by 50%.

### **D5. Allocation and Apportionment Calculation**

Sum line D3 and line D4. This is your allocated and apportioned gross receipts for this business activity. These are your San Francisco gross receipts for this business activity.

### **E1. San Francisco Gross Receipts**

Transfer line D5 to this line. These are your San Francisco gross receipts for the business activity of Transportation and Warehousing and will be transferred to your Form GR-2020 line 6.

## GR-A-2020 – Utilities

Use this form for gross receipts in the business activity of Utilities described in Code section 953.3, which falls in 2012 NAICS Code 22, and which excludes establishments primarily engaged in waste management services.

This form displays both a “Total Within and Outside San Francisco” and a “Total Within San Francisco” column, as San Francisco gross receipts for Utilities are determined 50% by allocating gross receipts per Code section 956.1, and 50% by apportioning based on payroll per Code section 956.2.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### A1. Sales

Enter your gross receipts or sales for the business activity of Utilities in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### A2. Rent

For the business activity of Utilities, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### A3. Royalties

For the business activity of Utilities, enter all royalties received or accrued in 2020.

### A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments

For the business activity of Utilities, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### A5. Distributed Amounts from Business Entities

For the business activity of Utilities, enter the sum of all distributions from business entities received or accrued in 2020.

### A6. Licensing Fees

For the business activity of Utilities, enter the sum of all licensing and related fees received or accrued in 2020.

### A7. Commissions

For the business activity of Utilities, enter the sum of all commissions received or accrued in 2020.

### A8. All Taxes and Other Governmentally Imposed Fees

For the business activity of Utilities, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### A9. Other Amounts

For the business activity of Utilities, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

**A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

**B1. Related Entities**

For the business activity of Utilities, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

**B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Utilities, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

**B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Utilities, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

**B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Utilities, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

**B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Utilities, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

**B6. Excludable Taxes**

For the business activity of Utilities, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

**B7. Other Amounts**



For the business activity of Utilities, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

**B8. Subtotal Exclusions**

This line sums lines B1 through B7.

**C1. Total Gross Receipts Before Allocation/Apportionment**

Subtract line B8 from line A10.

**Section D – Allocated/Apportioned Gross Receipts**

This line applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Utilities uses 50% apportionment and 50% allocation, the calculation is: (1) Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2 and multiplied by 50% in line D3, *plus* (2) Line C1 of your “Total Within San Francisco” column multiplied by 50% in line D4.

**D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

**D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

**D3. Apportionment Adjustment**

Multiply line D2 by 50%.

**D4. Allocation Adjustment**

Multiply the entry in the “Total Within San Francisco” column, line C1, by 50%.

**D5. Allocation and Apportionment Calculation**

Sum line D3 and line D4. This is your allocated and apportioned gross receipts for this business activity. These are your San Francisco gross receipts for this business activity.

**E1. San Francisco Gross Receipts**

Transfer line **D5** to this line. These are your San Francisco gross receipts for the business activity of Utilities and will be transferred to your Form GR-2020 line **13**.

## GR-A-2020 – Wholesale Trade

Use this form for gross receipts in the business activity of Wholesale Trade described in Code section 953.1, which falls in 2012 NAICS Code 42.

This form displays both a “Total Within and Outside San Francisco” and a “Total Within San Francisco” column, as San Francisco gross receipts for Wholesale Trade are determined 50% by allocating gross receipts per Code section 956.1, and 50% by apportioning based on payroll per Code section 956.2.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

### **A1. Sales**

Enter your gross receipts or sales for the business activity of Wholesale Trade in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For the business activity of Wholesale Trade, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For the business activity of Wholesale Trade, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For the business activity of Wholesale Trade, enter the sum of all interest, dividends, and other amounts received or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For the business activity of Wholesale Trade, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For the business activity of Wholesale Trade, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For the business activity of Wholesale Trade, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For the business activity of Wholesale Trade, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For the business activity of Wholesale Trade, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8,

including, but not limited to, amounts that constitute gross income for federal income tax purposes.

#### **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

#### **B1. Related Entities**

For the business activity of Wholesale Trade, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

#### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For the business activity of Wholesale Trade, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For the business activity of Wholesale Trade, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

#### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For the business activity of Wholesale Trade, enter the sum of all gross receipts received in 2020 from a pass-through entity that is subject to the Gross Receipts Tax.

#### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For the business activity of Wholesale Trade, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

#### **B6. Excludable Taxes**

For the business activity of Wholesale Trade, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

#### **B7. Other Amounts**

For the business activity of Wholesale Trade, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these will be taken into account after calculating your Gross Receipts Tax liability.

**B8. Subtotal Exclusions**

This line sums lines B1 through B7.

**C1. Total Gross Receipts Before Allocation/Apportionment**

Subtract line B8 from line A10.

**Section D – Allocated/Apportioned Gross Receipts**

This section applies the appropriate allocation and apportionment methodology to your gross receipts.

Because the business activity of Wholesale Trade uses 50% apportionment and 50% allocation, the calculation is: (1) Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2 and multiplied by 50% in line D3, *plus* (2) Line C1 of your “Total Within San Francisco” column multiplied by 50% in line D4.

**D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

**D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

**D3. Apportionment Adjustment**

Multiply line D2 by 50%.

**D4. Allocation Adjustment**

Multiply the entry in the “Total Within San Francisco” column, line C1, by 50%.

**D5. Allocation and Apportionment Calculation**

Sum line D3 and line D4. This is your allocated and apportioned gross receipts for this business activity. These are your San Francisco gross receipts for this business activity.

**E1. San Francisco Gross Receipts**

Transfer line **D5** to this line. These are your San Francisco gross receipts for the business activity of Wholesale Trade and will be transferred to your Form GR-2020 line **2**.

## GR-A-2020 – Miscellaneous Business Activities / Activity Not Listed

Use this form for gross receipts in a business activity not described in any other tax rate category. This situation is described in Code section 953.4.

In general, if you state gross receipts in the column “Total Within San Francisco,” those gross receipts will be a subset of the gross receipts reported in the column “Total Within and Outside San Francisco.”

Write in the activities in the space provided after Activity Not Listed.

### **A1. Sales**

Enter your gross receipts or sales for this business activity in 2020, except for amounts listed on lines A2 through A9. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

### **A2. Rent**

For this business activity, enter the sum of all rental receipts (i.e., rent payments to you), whether received in cash or otherwise, for the lease or rental of real property in 2020, including any payments for services that are part of the lease or rental.

### **A3. Royalties**

For this business activity, enter all royalties received or accrued in 2020.

### **A4. Interest, Dividends, and Other Amounts From the Ownership or Sale of Financial Instruments**

For this business activity, enter the sum of all interest, dividends, and other amounts received

or accrued from the ownership or sale of financial instruments in 2020. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities. To the extent that any loss on the sale or exchange of financial instruments in 2020 reduces your gross income for federal income tax purposes in 2020, you can reduce your gross receipts from the sale or exchange of other financial instruments in 2020 by the amount of that loss, but in no event shall those receipts be less than zero.

### **A5. Distributed Amounts from Business Entities**

For this business activity, enter the sum of all distributions from business entities received or accrued in 2020.

### **A6. Licensing Fees**

For this business activity, enter the sum of all licensing and related fees received or accrued in 2020.

### **A7. Commissions**

For this business activity, enter the sum of all commissions received or accrued in 2020.

### **A8. All Taxes and Other Governmentally Imposed Fees**

For this business activity, enter the sum of all taxes and governmentally imposed fees received or accrued in 2020.

### **A9. Other Amounts**

For this business activity, enter the sum of any other amounts received or accrued in 2020, but not included in lines A1-A8, including, but not limited to, amounts that constitute gross income for federal income tax purposes.

## **A10. Subtotal Gross Receipts**

Sum lines A1 through A9.

### **B1. Related Entities**

For this business activity, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in 2020.

### **B2. Investment receipts—Interest, Dividends, and Other Amounts**

For this business activity, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in 2020, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments or from the provision of services to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For this business activity, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in 2020 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity.

### **B4. Distributed Share of Gross Receipts From a Pass-through Entity Subject to the Gross Receipts Tax**

For this business activity, enter the sum of all gross receipts received in 2020 from a pass-

through entity that is subject to the Gross Receipts Tax.

### **B5. Receipts From the Sale of Real Property Subject to the Real Property Transfer Tax**

For this business activity, enter the sum of all receipts received from the sale of real property in 2020 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.

### **B6. Excludable Taxes**

For this business activity, enter the sum of all excludable taxes in 2020. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer’s customers and remits to the appropriate governmental entity imposing such tax.

### **B7. Other Amounts**

For this business activity, enter the sum of any other amounts excludable by law if included in lines A1-A9 and not otherwise included in lines B1-B6. Include only amounts excluded as gross receipts, and not any reductions from the Gross Receipts Tax as a result of any credits, as these

will be taken into account after calculating your Gross Receipts Tax liability.

**B8. Subtotal Exclusions**

This line sums lines B1 through B7.

**C1. Total Gross Receipts Before Apportionment**

Subtract line B8 from line A10.

**Section D – Apportioned Gross Receipts**

This section of the form applies the appropriate allocation and apportionment methodology to your gross receipts.

Because this business activity uses only apportionment to determine San Francisco gross receipts, the calculation is: Line C1 of your “Total Within and Outside San Francisco” column multiplied by your apportionment percentage in line D1, which will be input in line D2.

**D1 – Payroll Apportionment**

Enter the percentage from line B3 of Form GR-2020. This is the percentage of your payroll in San Francisco.

**D2. Apportionment Calculation**

Multiply the entry in the “Total Within and Outside San Francisco” column, line C1, by the entry in line D1.

**E1. San Francisco Gross Receipts**

Transfer line **D2** to this line. These are your San Francisco gross receipts for this business activity and will be transferred to your Form GR-2020 line **18**.

## Tax Credits and Exclusions

San Francisco offers tax credits and exclusions for qualifying businesses. To file for these credits and exclusions taxpayers must file the appropriate form with their annual filing.

### Business in a Combined Group Claiming a “Payroll Expense Tax Exclusion” Credit

The “Payroll Expense Tax Exclusion” Credit may be claimed against the Gross Receipts Tax and Payroll Expense Tax liability only of the person who qualified for the underlying Payroll Expense Tax exclusion or credit and not against any liability of related entities or other members of that person's combined group. Therefore, a person in a combined group must establish its Gross Receipts Tax as a single entity.

A business in a combined group may determine its Gross Receipts Tax as a single entity for the purpose of the “Payroll Expense Tax Exclusion” Credit by following these steps:

- 1) Divide its payroll in the City as a single entity by the combined payroll in the City of its combined group (as the term “payroll” is used in Code section 956.2) to arrive at a percentage. If either the payroll in the City as a single entity or the combined payroll in the City of its combined group is zero, then the percentage is zero.
- 2) Multiply the percentage from step one by the combined group’s calculated Gross Receipts Tax from line 9 of the Gross Receipts Tax Computation Worksheet.

For example, business A is in combined group B. Business A’s payroll in the City is \$1,000,000. Combined group B’s combined payroll in the City is \$2,000,000. The calculated Gross Receipts Tax for the combined group is \$300,000. Following the steps above, the \$1,000,000 is divided by \$2,000,000 to arrive at 50 percent. The 50

percent is multiplied by \$300,000 to arrive at \$150,000 in Gross Receipts Tax for business A for the purpose of the “Payroll Expense Tax Exclusion” Credit.

If it is impracticable, unreasonable or improper to determine Gross Receipts Tax for a particular taxpayer within a combined group as aforesaid because of the particular nature of the business activities of the related entities in the combined group, the Gross Receipts Tax shall be determined based on the relevant facts and circumstances of the particular case, in accordance with any rulings or regulations issued by the Tax Collector for the purpose.



## Form CE-2020 BIOTECH

### Biotechnology Exclusion and Related “Payroll Expense Tax Exclusion” Credit

The Biotechnology Exclusion permits an exclusion from payroll expense for persons meeting the requirements of Code section 906.1, in an amount determined under that Code section. The “Payroll Expense Tax Exclusion” Credit permits a credit against the Payroll Expense Tax and Gross Receipts Tax of the entity generating the Biotechnology Exclusion in an amount equal to the additional Payroll Expense Tax reduction to which the eligible person would have been entitled as a result of the Biotechnology Exclusion if the Payroll Expense Tax had remained in effect at 1.5 percent. You must timely file your Return to take the credit and exclusion.

To file for the Biotechnology Exclusion and related “Payroll Expense Tax Exclusion” Credit, complete and submit your Form CE-2020 BIOTECH with your Return. Submit a separate Form CE-2020 BIOTECH for each entity in your combined group that qualifies for the Biotechnology Exclusion, writing the seven (7) digit Business Account Number of the eligible person in the area at the top of the page.

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

**A1.** Input the amount of 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-2020 or column 2 of Form CG-2020, whichever is applicable, for this person only.

**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.

#### **Section 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-2020 or column 4 of Form CG-2020, 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 instructions above to determine the eligible person’s Gross Receipts Tax as single entity 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).

#### **Section 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-2020 or column 5 of Form CG-2020, whichever is applicable. 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.

**Section 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-2020, 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.

## Form CE-2020 CLEAN TECH

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

The Clean Technology Business Exclusion permits an exclusion from payroll expense for persons meeting the requirements of Code section 906.2, in an amount determined under that Code section. The “Payroll Expense Tax Exclusion” Credit permits a credit against the Payroll Expense Tax and Gross Receipts Tax of the entity generating the Clean Technology Business Exclusion in an amount equal to the additional Payroll Expense Tax reduction to which the eligible person would have been entitled as a result of the Clean Technology Business Exclusion if the Payroll Expense Tax had remained in effect at 1.5 percent. You must timely file your Return to take the credit and exclusion.

To file for the Clean Technology Business Exclusion and related “Payroll Expense Tax Exclusion” Credit, complete and submit your Form CE-2020 CLEAN TECH with your Return. Submit a separate Form CE-2020 CLEAN TECH for each entity in your combined group that qualified for the Clean Technology Business Exclusion, writing the seven (7) digit Business Account Number of the eligible person in the area at the top of the page.

#### **Section A. Clean Technology Business Exclusion and Related “Payroll Expense Tax Exclusion” Credit Calculation**

**A1.** Input the amount of payroll expense to be excluded from the eligible person’s 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 on line 2 of Form PY-2020 or column 2 of Form CG-2020, whichever is applicable, for this person only.

**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.

#### **Section 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-2020 or column 4 of Form CG-2020, 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 instruction above to determine the eligible person’s Gross Receipts Tax as a single entity 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).

#### **Section 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-2020 or column 5 of Form CG-2020, whichever is applicable. 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.

**Section 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-2020, 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.

## Form CE-2020 EZTC

### Enterprise Zone Tax Credit and Related “Payroll Expense Tax Exclusion” Credit

The Enterprise Zone Tax Credit permits a credit against the Payroll Expense Tax for persons meeting the requirements of Code section 906A, in an amount determined under that Code section. The “Payroll Expense Tax Exclusion” Credit permits a credit against the Payroll Expense Tax and Gross Receipts Tax of the entity generating the Enterprise Zone Tax Credit in an amount equal to the additional Payroll Expense Tax reduction to which the eligible person would have been entitled as a result of the Enterprise Zone Tax Credit if the Payroll Expense Tax had remained in effect at 1.5 percent. However, the Enterprise Zone Tax Credit and related “Payroll Expense Tax Exclusion” Credit are no longer available for employees hired on or after January 1, 2014, or for employees hired before January 1, 2014, who were not vouchered on or before December 31, 2014.

The Office of the Treasurer & Tax Collector has sent an Enterprise Zone Tax Credit Calculation Table by email to businesses that have previously filed for the tax credit. Businesses that are eligible for the Enterprise Zone Tax Credit and have not received an Enterprise Zone Tax Credit Calculation Table must go to [http://sftreasurer.org/EZTC\\_2020](http://sftreasurer.org/EZTC_2020) to download and complete the Enterprise Zone Tax Credit Calculation Table for submission with your Annual Return.

To file for the Enterprise Zone Tax Credit and related “Payroll Expense Tax Exclusion” Credit, submit Form CE-2020 EZTC with your Return. Submit a separate Form CE-2020 EZTC for each entity in your combined group that qualifies for the Enterprise Zone Tax Credit, writing the seven (7) digit Business Account Number of the eligible person in the area at the top of the page.

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

**A1.** Input the eligible person’s total Enterprise Zone Tax Credit and “Payroll Expense Tax Exclusion” Credit (sum of Column F in 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, 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 eligible person, and will be summed with other applicable tax credits and input on line 5 of Form PY-2020 or column 5 of Form CG-2020, whichever is applicable.

**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.

### Section 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-2020 or column 4 of Form CG-2020, whichever is applicable, for the eligible person).

**B2.** Input the eligible person’s Gross Receipts Tax before applying credits (line 9 of the Gross Receipt 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 instructions above to determine the eligible person’s Gross Receipts Tax as single entity 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).

**Section 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 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-2020 or column 5 of Form CG-2020, whichever is applicable. 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-2020, 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.



## Form CE-2020 SSTC

### Substantially Similar Tax Credit

The Substantially Similar Tax Credit permits a credit against the Gross Receipts Tax for taxpayers that paid a substantially similar tax to any other taxing jurisdiction on any gross receipts attributed to the City and taxed under the Gross Receipts Tax. In no event shall this credit reduce the taxpayer's liability to less than zero. This tax credit is available to taxpayers that paid a local tax on the same gross receipts taxed in San Francisco.

If you wish to claim a credit for taxes paid to multiple local taxing jurisdictions, you must submit a form CE-2020 SSTC and documentation for each jurisdiction.

To start, write the name of the jurisdiction where you paid the substantially similar tax on the blank line.

#### **1. Total Gross Receipts Within and Outside San Francisco**

Input the total gross receipts from within and outside San Francisco for the person or combined group.

#### **2. Apportioned Gross Receipts**

Input the apportioned San Francisco gross receipts from Form GR-2020 line 28.

#### **3. Gross Receipts Not Apportioned to San Francisco**

Subtract line 2 from line 1.

#### **4. Gross Receipts Tax by Jurisdiction**

Enter the amount gross receipts taxed by the jurisdiction listed on this Form CE-2020 SSTC.

#### **5. Gross Receipts Subject to Taxation by Both San Francisco and the Jurisdiction**

Subtract line 3 from line 4 and enter the result in this line. If the result is less than zero, enter zero.

#### **6. Proportion of Tax to be Credited**

Divide line 5 by line 4. This is the proportion of Gross Receipts Tax paid to the jurisdiction listed on this Form CE-2020 SSTC that was also taxed by San Francisco.

#### **7. Substantially Similar Tax Paid**

Enter the substantially similar tax paid to the taxing jurisdiction stated on this Form CE-2020 SSTC.

#### **8. Substantially Similar Tax Credit**

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 CE-2020 SSTC. This credit may not reduce your gross receipts tax liability below \$0.

#### **Documentation**

To claim the Substantially Similar Tax Credit, the taxpayer must submit all the required documentation or the credit request will be denied. These documents are required to validate the tax credit:

1. Completed tax return(s) from the local 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.



## Form CE-2020 CRT

The Commercial Rents Tax provides for a tax credit against that tax to taxpayers that lease or provide Commercial Space to Qualifying Child Care Facilities (QCCF), as defined in Code section 2106.1, that operate for more than six months in the tax year. To claim the tax credit, you must complete this Form CE-2020 CRT.

### Column A1. QCCF Name

In this column, enter the name of each Qualifying Child Care Facility to which you leased or provided Commercial Space in San Francisco in 2020.

### Column A2. Address

In this column, enter the addresses of each Qualifying Child Care Facility to which you leased or provided Commercial Space in San Francisco in 2020.

### Column A3. Licensed Capacity

In this column, enter the licensed capacity of each Qualifying Child Care Facility to which you leased or provided Commercial Space in San Francisco in 2020.

### Column A4. Tax Credit

In this column, enter the tax credit you qualify for based on the licensed capacity of each Qualifying Child Care Facility to which you leased or provided Commercial Space in San Francisco in 2020. The tax credit is as follows:

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

Sum the tax credits at the bottom of the table. They will be transferred to Form CRT-2020.

### Documentation

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.

## Form AOT-2020

As discussed above, Form AOT-2020 is only used by those businesses that qualify for the Administrative Office Tax in lieu of the Gross Receipts Tax and Payroll Expense Tax. Form AOT-2020 is also used to report the Homelessness Administrative Office Tax. Use this form only if you answered “Yes” to all three questions in Section B of Form ABT-2020. If you are a combined group, you must attach a list of all related entities engaged in business in San Francisco, including for each entity the Business Account Number (BAN), business name(s), and a percentage to indicate what percent the entity was in the combined group for the filing period (100% if the entity was fully included in the combined group for the entire year).

### Administrative Office Tax Calculation

#### A1. San Francisco Payroll Expense

Write your combined San Francisco payroll expense, including the San Francisco payroll expense of any related entities.

#### A2. Administrative Office Tax @ 1.4%

Multiply line A1 by 1.4% (0.014) and write the result on this line.

#### A3. Administrative Office Tax Estimated Payments

If you made payments prior to filing this return (typically in April, July or October of the subject tax year) enter those amounts here.

#### A4. Remaining Administrative Office Tax Principal Due

Subtract line A3 from line A2 to arrive at the principal amount due after estimated payments.

#### A5. Penalties, Interest, and Fees

If you are filing after April 30, 2021, or after June 29, 2021 if granted an extension, you need

to calculate your penalties, interest, and fees to input on this line.

#### Penalty, Interest, and Fee Calculator Table

Late Filing Penalty	
Late Payment Penalty	
Interest	
Administrative Fee	
Total for Line A5	

#### Late Filing Penalty

If the Return will not be postmarked or received by April 30, 2021, or by June 29, 2021 if granted an extension, write \$100 on the line above. Otherwise, enter zero (\$0).

#### Late Payment Penalty

If the payment associated with this Return will not be postmarked or received by April 30, 2021, enter a late payment penalty consisting of line A4 (remaining tax principal due) multiplied by 5 percent for each month that the amount is delinquent for the first three months, or 40 percent if the amount is delinquent for four or more months. This instruction is your notification that the tax is delinquent and is subject to the penalties under Code section 6.17-1. You can use the applicable rate from the table below using the dates in the table below as a guide:

Payment Received After	Payment Received By	Penalty Percentage
4/30/2021	6/1/2021	5% (0.05)
6/1/2021	6/30/2021	10% (0.10)
6/30/2021	8/1/2021	15% (0.15)
8/1/2021	8/31/2021	40% (0.40)

Otherwise, enter \$0.

#### Interest

If the payment associated with this Return will not be postmarked or received by April 30, 2021,

interest consisting of the amount from line A4 multiplied by one percent (1%) per month must be added on this line. Otherwise, enter zero (\$0).

### Administrative Fee

If this Return will not be postmarked or received by April 30, 2021, or by June 29, 2021 if granted an extension, or if the payment associated with this Return is not postmarked or received by April 30, 2021, an administrative fee of \$55 must be added on this line. Otherwise, enter zero (\$0).

### A6. Amount Due

Add line A5 to line A4. This is the amount due from this tax and will be transferred to Form ABT-2020 Section C.

### Community Challenge Grant

If you would like to designate a portion of your tax liability on line A2 to the Neighborhood Beautification and Graffiti Clean-up Fund (also known as the "Community Challenge Grant Program") you may:

1. Check the box at left to designate 3.8 percent (0.038) of your tax liability; or
2. Enter an amount in the box at right up to 3.8 percent of your total tax liability.

These designations will not increase your tax liability, but will designate a portion of the tax you pay to go to the Community Challenge Grant Program.

## Section B. Homelessness Administrative Office Tax

In this section you will calculate your Homelessness Administrative Office Tax and claim any associated tax credits.

### B1. Homelessness Administrative Office Tax @ 1.5%

Multiply line A1 by 1.5% (0.015) and write the result on this line.

### B2. Homelessness Administrative Office Tax Estimated Payments

If you made payments prior to filing this return (typically in April, July or October of the subject tax year) enter those amounts here.

### B3. Remaining Homelessness Administrative Office Tax Principal Due

Subtract line B2 from line B1 to arrive at the principal amount due after estimated payments.

### B4. Penalties, Interest, and Fees

If you are filing after April 30, 2021, or after June 29, 2021 if granted an extension, you need to calculate your penalties, interest, and fees to input on this line.

#### Penalty, Interest, and Fee Calculator Table

Late Filing Penalty	
Late Payment Penalty	
Interest	
Administrative Fee	
Total for Line B5	

### Late Filing Penalty

If the Return will not be postmarked or received by April 30, 2021, or by June 29 2021 if granted an extension, write \$100 on the line above. Otherwise, enter zero (\$0).

### Late Payment Penalty

If the payment associated with this Return will not be postmarked or received by April 30, 2021, enter a late payment penalty consisting of line B3 (remaining tax principal due) multiplied by 5 percent for each month that the amount is delinquent for the first three months, or 40 percent if the amount is delinquent for four or more months. This instruction is your notification that the tax is delinquent and is

subject to the penalties under Code section 6.17-1. You can use the applicable rate from the table below using the dates in the table below as a guide:

Payment Received After	Payment Received By	Penalty Percentage
4/30/2021	6/1/2021	5% (0.05)
6/1/2021	6/30/2021	10% (0.10)
6/30/2021	8/1/2021	15% (0.15)
8/1/2021	8/31/2021	40% (0.40)

Otherwise, enter \$0.

### Interest

If the payment associated with this Return will not be postmarked or received by April 30, 2021, interest consisting of the amount from line B3 multiplied by one percent (1%) per month must be added on this line. Otherwise, enter zero (\$0).

### Administrative Fee

If this Return will not be postmarked or received by April 30, 2021, or by June 29, 2021 if granted an extension, or if the payment associated with this Return was not postmarked or received by April 30, 2021, an administrative fee of \$55 must be added on this line. Otherwise, enter zero (\$0).

### B5. Amount Due

Add line B4 to line B3. This is the amount due from this tax and will be transferred to Form ABT-2020 Section C.

### Taxpayer Statement

Enter the information requested at the bottom of the page 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 Declaration (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 at [www.sftreasurer.org](http://www.sftreasurer.org) by entering "POA-1" in the search bar.

By signing the form you are certifying under penalty of perjury that you are 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 Return on behalf of the taxpayer pursuant to a validly executed Power of Attorney, and that you have examined the Return and all accompanying schedules or worksheets and have determined that, to the best of your knowledge and belief, all of the information is true, correct, and compliant with all the requirements in Articles 6, 12, 12-A, 12-A-1, and 28 of the Code. You are also acknowledging that you are providing information in response to a request for financial information pursuant to Code section 6.5-1, and that you are required by law to complete this Return in its entirety and that the Return is subject to audit.

## Attachment CON SUB-2020

Your San Francisco gross receipts for the business activity of Construction may be reduced by amounts paid in 2020 to a subcontractor possessing a valid business registration certificate with the City during the tax year to the extent that those amounts were included in line C1 of the “Total Within San Francisco” column on Attachment GR-A-2020 Construction. Do not subtract any other costs, including, without limitation, costs for materials, fees, equipment, or other services.

In order to claim the reduction for payments to subcontractors, you must maintain an itemized schedule of payments to subcontractors and information sufficient to enable the Tax Collector to verify that the subcontractor possessed a valid business registration certificate with the City. Attachment CON SUB-2020 is the document to report these reductions.

Per Tax Collector Regulation 2016-2, after allocating and apportioning its gross receipts under Section 953.5(c), a construction contractor may reduce its San Francisco gross receipts for the business activity of construction by any amounts paid to a subcontractor for work performed with respect to property in the City if the subcontractor possesses a valid business registration certificate with the City during the tax year. No reduction is permitted for any other costs, such as materials, fees, equipment or other services, and the reduction may not reduce the construction contractor’s taxable gross receipts for the business activity of construction below \$0. To support the reduction, the contractor must provide to the Tax Collector upon request an itemized schedule of payments to the subcontractors and information sufficient to enable the Tax Collector to verify that the subcontractors possessed valid business registration certificates with the City during the tax year.

Complete Attachment CON SUB-2020 if you are reducing your construction gross receipts by the 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-2020 Construction. Complete for each location and subcontractor. Attach additional sheets if necessary. Taxpayers may alternately submit the spreadsheet available at:

<https://sftreasurer.org/SUBWORKSHEET>

### **Column A1. Business Account Number**

Enter the Business Account Number of the subcontractor you made payments to in tax year 2020. If you do not enter the Business Account Number you may not take the reduction. If you did not obtain the Business Account Number from the subcontractor, you may look it up at [data.sfgov.org](http://data.sfgov.org). Once on the main page, select Economy & Community. On the next page the dataset “Registered Business Locations – San Francisco” is typically the top result. Select the link and select “View Data.” Once the dataset is open you can search the dataset by using the “Find in this Dataset” search field on the right side of the page. If a business is not registered, they will not display, and you may not take the deduction.

You are required to list payments by project location, so you may have multiple entries of the same Business Account Number in multiple rows.

### **Column A2. Business Name**

Enter the “doing business as” name for the entity you made payments to. Our office uses this column to validate the Business Account

Number when there are typographical errors in Column A1.

You are required to list payments by project location, so you may have multiple entries of the same business in multiple rows.

**Column B1. Project Location**

Enter the project location in San Francisco, preferably by an address recognized by the US Postal Service. If such an address is not available, enter a description sufficient to allow our office to identify the project location.

You are required to list payments by business, so you may have multiple entries of the same project location in multiple rows.

**Column C1. Total Payment Made or Recognized in Tax Year**

Enter the total payments made to each subcontractor at each project location.

**Summing the Payments**

Attachment CON SUB-2020 has 15 entry rows. If you have more entries, submit multiple attachments, noting the page of total pages at the top of the attachment. Sum the amounts per page on the Total row. Take the total sum of all pages and enter it on line D6 of Attachment GR-A-2020 Construction.







## Form CG-2020

You should only use Form CG-2020 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 row 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.

By submitting a Form CG-2020 for an entity, you are agreeing to file Payroll Expense Taxes, Gross Receipts Taxes, Commercial Rents Taxes, and Homelessness Gross Receipts Taxes, as applicable, on behalf of that entity for the portion of tax year 2020 that the entity was a member of your combined group.

This form allows you to enter information to calculate your Payroll Expense Tax liability across multiple members, or if only a portion of an entity is included in this Return.

**Note:** Lessors of residential real estate are treated as separate persons for purposes of the Payroll Expense Tax for each individual building in which they lease residential real estate, and must file separate Returns for each individual building and for their other business activities combined. Lessors of residential real estate may not file as combined groups of related entities, and may use the simplified Form L-2020 instead of Form ABT-2020 if they are not claiming any tax credits or exclusions.

### A. Seven (7) digit Business Account Number

Enter the entity's seven (7) digit Business Account Number provided by the Office of the Treasurer & Tax Collector. This number can be found on the entity's Business Registration Certificate.

### B. Business Name

Enter the entity's name. A "doing business as" or DBA name is acceptable.

### C. Percent in Combined Group

Enter the percentage of the entity or portion of the entity's year that is included in this Return. If the entity was fully included in your combined group for the entire year, enter 100%. For lines 1 through 5, enter only the amounts attributable to the portion of the entity or portion of the entity's year that is includable in this Return (see example below).

### D. Date Entered Group

If you are filing this Return on behalf of a combined group, enter the date the entity joined the combined group. If you are not filing this Return on behalf of a combined group, leave this question blank.

### E. Date Exited Group

If you are filing this Return on behalf of a combined group, enter the date the entity exited the combined group. Write "N/A" if the entity had not left your combined group as of December 31, 2020, or is still a member of your combined group. If you are not filing this Return on behalf of a combined group, leave this question blank.

**Example: Partial Member**

Corporation X and Corporation Y are unitary with Partnership Z, and each owns 30 percent of Partnership Z. Partnership Z had \$400,000 of San Francisco payroll expense. Under California Franchise Tax rules, Partnership Z would be included in Corporation X and Y's unitary group to the extent of their combined 60 percent ownership.

In this case, the combined group with Corporation X, Corporation Y, and 60 percent of Partnership Z should enter 60 percent as the percentage of Partnership Z that is included in the Return in column C. The combined group would enter \$240,000 ( $\$400,000 \times 60\%$ ) of Partnership Z's San Francisco Payroll Expense in column 1. The combined group would have \$240,000 of taxable payroll expense after exclusions with respect to Partnership Z (column 3), and would not be subject to the small business tax exemption with respect to Partnership Z because Partnership Z, as a whole, had over \$320,000 in taxable payroll expense (i.e., the \$240,000 is greater than  $\$320,000 \times 60\%$ ). The combined group would therefore owe \$912 of Payroll Expense Tax before credits with respect to Partnership Z ( $\$240,000 \times 0.38\%$ ) (column 4), and would ultimately owe that amount in Payroll Expense Tax after credits and exclusions in column 6 because Partnership Z had no credits to include in column 5.

While filing separately for the portion of its business not combined with Corporations X and Y, Partnership Z should enter 40 percent as the percentage of Partnership Z that is included in the Return in column C. Partnership Z would enter \$160,000 ( $\$400,000 \times 40\%$ ) of its San Francisco payroll expense in column 1. Partnership Z would have \$160,000 of taxable payroll expense after exclusions (column 3), and would not be subject to the small business tax exemption because Partnership Z, as a whole, had over \$320,000 in taxable payroll expense (i.e., the \$160,000 is greater than  $\$320,000 \times 40\%$ ). Partnership Z would therefore owe \$608 of Payroll Expense Tax before credits on its separate return ( $\$160,000 \times 0.38\%$ ) (column 4), and would ultimately owe that amount in Payroll Expense Tax after credits and exclusions in column 6 because Partnership Z had no credits to include in column 5.

**1. San Francisco Payroll Expense**

Enter your San Francisco payroll expense for 2020. Article 12-A of the Code provides detailed rules for determining San Francisco payroll expense.

**2. Excluded Payroll Expense**

If you qualify to exclude payroll expense from your tax base, enter the amount of your exclusion in column 2 as described in the paragraphs that follow related to each exclusion. There are currently two payroll expense exclusions available to taxpayers: Biotechnology; and Clean Technology. The following paragraphs will guide you on how to include each exclusion in your Payroll Expense Tax filing. You may only take these exclusions if you are timely filing your Return. Each exclusion only applies to the person eligible for the exclusion, and no other related entities.

**Biotechnology Exclusion**

If applicable, enter the excluded payroll expense from Form CE-2020 BIOTECH line A1 in this column for the eligible person.

**Clean Technology Business Exclusion**

If applicable, enter the excluded payroll expense from Form CE-2020 CLEAN TECH line A1 in this column for the eligible person.

**3. Taxable San Francisco Payroll Expense**

Subtract the entry in column 2 from the entry in column 1. This is your taxable San Francisco payroll expense after any exclusion(s).

**4. Payroll Expense Tax @ 0.38%**

If the entry in column 3 is less than or equal to \$320,000 multiplied by the percentage in column C, the entity is exempt from paying the Payroll Expense Tax as a small business, and you

should enter zero. Otherwise, multiply the entry in column 3 by 0.38% (0.0038). This is your Payroll Expense Tax before credits.

NOTE: For related entities that are partially in your combined group, or were only part of the group for part of the year, the small business enterprise exemption of \$320,000 is for the entire entity for the entirety of the tax year. The examples above explain how to account for these situations.

### **5. Tax Credits**

Enter the Payroll Expense Tax credits from the applicable Form(s) CE-2020 in this column for the eligible person.

### **6. Payroll Expense Tax After Credits and Exclusions**

Subtract the entry in column 5 from the entry in column 4 and enter the result. If less than zero, enter zero. This is the entity's Payroll Expense Tax after credits and exclusions.

Sum all rows of columns 1 through 6 at the bottom of the page and transfer the result to the corresponding lines of Form PY-2020.

You may complete multiple Forms CG-2020 if you have more entities than one form will allow. Remember to note how many forms you are submitting at the top of the page. Be sure to include all forms or your filing will be considered incomplete and rejected by our office.

### **Alternate Format of Submission**

Taxpayers may submit a spreadsheet in lieu of the Form CG-2020, provided it meets the following criteria:

- 1) Twelve (12) columns, with the header row of each column marked: #, A, B, C, D, E, 1, 2, 3, 4, 5, 6.

- 2) Each row after the header row must be used for an individual member of the combined group.

Spreadsheets not meeting the above requirements will be rejected as incomplete filings. If replacement filings are not submitted by the applicable deadline, penalties and interest will apply.

## Appendix A - Gross Receipts Tax Computation Worksheet

The Gross Receipts Tax Computation Worksheet is designed to help you compute your total Gross Receipts Tax liability before any credits by following a sequential, step-by-step computational process for any taxable gross receipts determined in accordance with Code sections 953.1 through 953.7.

To complete the Gross Receipts Tax Computation Worksheet, please follow the following steps:

1. Enter the appropriate amounts in column A "Gross Receipts" from Form GR-2020;
2. Fill in columns B, C, I, II, III, and IV based on the instructions in the pages immediately following the Gross Receipts Tax Computation Worksheet;
3. Multiply each cell in columns I, II, III, and IV by its corresponding tax rate in columns Tier I Tax, Tier II Tax, Tier III Tax, and Tier IV Tax, and enter the result in those columns;
4. Sum columns Tier I Tax, Tier II Tax, Tier III Tax, and Tier IV Tax in the respective Subtotal row, line 8.
5. Sum all amounts from the Subtotal row, line 8, in Gross Receipts Tax, line 9. This is your total Gross Receipts Tax before any credits.

As a check to confirm that you have correctly followed the instructions above, you can complete the chart on the Gross Receipts Computation Worksheet by following these conceptual instructions:

1. Enter the appropriate amounts in column A "Gross Receipts" from Form GR-2020.
2. Distribute the San Francisco gross receipts from column A line-by-line for each tax rate category with San Francisco gross receipts as follows. Perform the distributions in the same sequence as the Code sections applicable to the tax rate categories.
  - a. For the first tax rate category with San Francisco gross receipts, distribute the San Francisco gross receipts to the indicated tax brackets (columns I through IV);
  - b. For the next tax rate category with San Francisco gross receipts, if any, distribute the taxable gross receipts to the indicated tax brackets, but start with the tax bracket last used and at the point within that tax bracket reached during the last distribution step; and
  - c. Repeat step (b), above, as needed, until you have distributed all San Francisco gross receipts to the applicable tax brackets.
3. Multiply each cell in columns I, II, III, and IV by its corresponding tax rate in columns Tier I Tax, Tier II Tax, Tier III Tax, and Tier IV Tax, and enter the result in those columns;
4. Sum columns Tier I Tax, Tier II Tax, Tier III Tax, and Tier IV Tax in the respective Subtotal row, line 8.
5. Sum all amounts from the Subtotal row, line 8, in Gross Receipts Tax, line 9. This is your total Gross Receipts Tax before any credits.

As an example of the distribution described above, a taxpayer with \$600,000 of San Francisco gross receipts under Code section 953.1, \$900,000 of San Francisco gross receipts under Code section 953.2, and \$2,000,000 of San Francisco gross receipts under Code section 953.3 would distribute its gross receipts as follows:

1. The full amount in cell A1 (Code section 953.1) would be distributed to the Tier I bracket of \$0 to \$1,000,000 (cell I-1). \$400,000 of the Tier I bracket would remain available.

2. The first \$400,000 of the amount in cell A2 (Code section 953.2) would be distributed to the Tier I bracket (cell I-2). Because this fills the Tier I bracket (\$600,000 from Code section 953.1 plus \$400,000 from Code section 953.2), the remaining \$500,000 would be distributed to the Tier II bracket of \$1,000,001 to \$2,500,000 (cell II-2). \$1,000,000 of the Tier II bracket would remain available.
3. The first \$1,000,000 of the amount in cell A3 (Code section 953.3) would be distributed to the Tier II bracket (cell II-3). Because this fills the Tier II bracket (\$500,000 from Code section 953.2 plus \$1,000,000 from Code section 953.3), the remaining \$1,000,000 would be distributed to the Tier III bracket of \$2,500,001 to \$25,000,000 (cell III-3).

Once you have completed the Gross Receipts Tax Computation Worksheet, transfer the amount from line 9 to line C2 of Form GR-2020.

## Appendix B – Homelessness Gross Receipts Tax Computation Worksheet

The Homelessness Gross Receipts Tax Computation Worksheet is designed to help you compute your total Homelessness Gross Receipts Tax liability by following a sequential, step-by-step computational process for any taxable gross receipts determined in accordance with Code sections 2804 and 953.1 through 953.7.

To complete the Homelessness Gross Receipts Tax Computation Worksheet, please follow the following steps:

1. Enter the appropriate amounts in columns A, B, and C from Appendix A, noting that any amounts excluded from the Homelessness Gross Receipts Tax by virtue of being subject to the Commercial Rents Tax should be excluded.
2. Fill in columns D, and E based on the instructions in the pages immediately following the Homelessness Gross Receipts Tax Computation Worksheet;
3. Multiply each cell in columns D and E by its corresponding tax rate in columns Column D Tax, and Column E Tax, and enter the result in those columns;
4. Sum columns Column D Tax, and Column E Tax in the respective Subtotal row, line 8.
5. Sum all amounts from the Subtotal row, line 8, in Homelessness Gross Receipts Tax, line 9. This is your total Homelessness Gross Receipts Tax.

As a check to confirm that you have correctly followed the instructions above, you can complete the chart on the Homelessness Gross Receipts Computation Worksheet by following these conceptual instructions:

6. Enter the appropriate amounts in column A “Gross Receipts” from Form GR-2020, noting that any amounts excluded from the Homelessness Gross Receipts Tax by virtue of being subject to the Commercial Rents Tax should be excluded.
7. Distribute the San Francisco gross receipts from column A line-by-line for each tax rate category with San Francisco gross receipts as follows. Perform the distributions in the same sequence as the Code sections applicable to the tax rate categories.
  - a. For the first tax rate category with San Francisco gross receipts, distribute the San Francisco gross receipts to the indicated tax brackets (columns D and E);
  - b. For the next tax rate category with San Francisco gross receipts, if any, distribute the taxable gross receipts to the indicated tax brackets, but start with the tax bracket last used and at the point within that tax bracket reached during the last distribution step; and
  - c. Repeat step (b), above, as needed, until you have distributed all San Francisco gross receipts to the applicable tax brackets.
8. Multiply each cell in columns D and E by its corresponding tax rate in columns Column D Tax and Column E Tax, and enter the result in those columns;
9. Sum Column E Tax in the respective Subtotal row, line 8.
10. Sum all amounts from the Subtotal row, line 8, in Homelessness Gross Receipts Tax, line 9. This is your total Homelessness Gross Receipts Tax. Transfer to line 4 of Form HGR-2020.

As an example of the distribution described above, a taxpayer with \$30,000,000 of San Francisco gross receipts under Code section 953.1, \$15,000,000 of San Francisco gross receipts under Code section 953.2, and \$20,000,000 of San Francisco gross receipts under Code section 953.3 would distribute its gross receipts as follows:

4. The full amount in cell A1 (Code section 953.1) would be distributed to the Column D bracket of \$0 to \$50,000,000 (cell D-1). \$20,000,000 of the Column D bracket would remain available.
5. The full amount in cell A2 (Code section 953.2) would be distributed to the Column D bracket (cell D-2). \$5,000,000 of the Column D bracket would remain available.
6. The first \$5,000,000 of the amount in cell A3 (Code section 953.3) would be distributed to the Column D bracket (cell D-3). Because this fills the Column D bracket (\$30,000,000 from Code section 953.1 plus \$15,000,000 from Code section 953.2 plus \$5,000,000 from Code section 953.3), the remaining \$15,000,000 would be distributed to the Column E bracket over \$50,000,000 (cell E-3).

Once you have completed the Homelessness Gross Receipts Tax Computation Worksheet, transfer the amount from line 9 to line 4 of Form HGR-2020.

## Appendix C – Table of NAICS Codes

Taxpayers deriving gross receipts from business activities both within and outside San Francisco must allocate and/or apportion gross receipts to San Francisco using rules set forth in Code sections 956.1 and 956.2. The table below indicates the applicable apportionment and/or allocation methodology for each business activity. The Code refers to the 2012 NAICS classifications.

Code Section (Tax Rate Category)	Business Activity	Description	NAICS	Allocation and/or Apportionment*
§953.1 (1)	Retail Trade	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.	44, 45	Allocation and apportionment
§953.1 (1)	Wholesale Trade	The activity of wholesaling property, generally without transformation, and rendering services incidental to the sale of property on a wholesale basis.	42	Allocation and apportionment
§953.1 (1)	Certain Services	Repair and maintenance services, personal and laundry services, and religious, grantmaking, civic, professional and similar organizations that are not otherwise exempt.	811, 812, 813	Apportionment
§953.2 (2)	Manufacturing	The activity of transforming materials, substances or components into new products by mechanical, physical or chemical means; it includes the activity of assembling component parts of manufactured products.	31, 32, 33	Allocation and apportionment
§953.2 (2)	Transportation and Warehousing	The activities of providing transportation of passengers and/or goods, warehousing and storage for goods, scenic and sightseeing transportation, and support activities related to modes of transportation.	48, 49	Allocation and apportionment
§953.2 (2)	Information	Producing and distributing information or cultural products; providing the means to transmit or distribute those products; and processing data.	51	Allocation and apportionment
§953.2 (2)	Food Services	The activity of preparing meals, snacks and/or beverages to customer order for immediate on-premises or off-premises consumption; it includes drinking places.	722	Allocation and apportionment
§953.2 (2)	Biotechnology	The activity of biotechnology business as defined in Section 906.1 of Article 12-A.		Allocation and apportionment
§953.2 (2)	Clean Technology	The activity of clean technology business as defined in Section 906.2 of Article 12-A.		Allocation and apportionment
§953.3 (3)	Accommodations	The activity of providing lodging or short-term accommodations for travelers, vacationers, or others.	721	Allocation



§953.3 (3)	Utilities	The activities of the generation, transmission and distribution of electric power, the distribution of natural gas, the provision and distribution of steam supply, the treatment and distribution of water supply, and the removal of sewage. Excludes establishments primarily engaged in waste management services.	22	Allocation and apportionment
§953.3 (3)	Arts, Entertainment and Recreation	The activity of operating facilities or providing services to meet cultural, entertainment or recreational interests of customers or patrons.	71	Apportionment
§953.4 (4)	Private Education and Health Services	The activity by persons other than governmental agencies of providing instruction and training in any subject, or of providing health care or social assistance for individuals.	61, 62	Apportionment
§953.4 (4)	Administrative and Support Services	The activity of performing routine support activities for the day-to-day business activities of others.	56	Apportionment
§953.4 (4)	Miscellaneous Business Activities (Activity Not Listed Above)	The activities not otherwise exempt and not elsewhere subjected to a Gross Receipts Tax rate or an Administrative Office Tax by Article 12-A-1 of the Code.		Apportionment
§953.5 (5)	Construction	The activity of preparing sites for, subdividing land for, or working on, buildings or engineering projects (including highways and utility systems).	23	Allocation and apportionment
§953.6 (6)	Financial Services	The activities of engaging in or facilitating financial transactions.	521, 522, 523	Apportionment
§953.6 (6)	Insurance	The activities of facilitating or supporting the pooling of risk by underwriting insurance and annuities.	524	Apportionment
§953.6 (6)	Professional, Scientific, and Technical Services	The activity of providing for others, specialized professional, scientific, or technical services that require a high degree of expertise and training.	54	Apportionment
§953.7 (7)	Real Estate and Rental and Leasing Services	The activities of renting, leasing, or otherwise allowing the use of tangible or intangible assets, and the activity of providing related services.	53	Allocation