

BAN: _____ BUSINESS NAME: _____

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

FORM BTAX-2018 (Page 1 of 2)

A. Business Information	A1. Did the business (and any related entities) have taxable business personal property in San Francisco in tax year 2018?	A1. <input type="checkbox"/> YES <input type="checkbox"/> NO
	A2. Average number of employees per week, including those employed outside of San Francisco	A2.
	A3. Do you qualify for a TAX CREDIT, PAYROLL EXPENSE EXCLUSION, or LIMIT? If YES Attach Form(s) CEL-2018 as specified in the instructions.	A3. <input type="checkbox"/> YES <input type="checkbox"/> NO

B. Administrative Office Tax Qualification If Yes to all 3 questions, skip C through G and attach Form AOT-2018.	B1. Did this business (and any related entities, as defined in Code section 953.8(c)) employ over 1,000 (full-time and part-time) people in the United States as of the most recent December 31st?	B1. <input type="checkbox"/> YES <input type="checkbox"/> NO
	B2. Did or will this business (and any related entities, as defined in Code section 953.8(c)) report gross receipts in excess of \$1 billion on its federal income tax return(s) for the most recently completed federal income tax year?	B2. <input type="checkbox"/> YES <input type="checkbox"/> NO
	B3. Was over 50% of the payroll expense (as defined in Code section 953.8(f)) in its last tax year ending December 31st incurred in San Francisco by this business (and any related entities, as defined in Code section 953.8(c)) associated with providing administrative or management services to itself (or any related entities, as defined in Code section 953.8(c))?	B3. <input type="checkbox"/> YES <input type="checkbox"/> NO

C. Payroll Expense Tax If a combined group or if part of a combined group for any portion of the tax year, attach Form CG-2018, and transfer the corresponding amounts per instructions.	C. Are you filing on behalf of a combined group of related entities or an entity that was part of a combined group for any portion of the tax year?	C. <input type="checkbox"/> YES <input type="checkbox"/> NO
	C1. Total San Francisco employees as of the last day of the tax year	C1.
	C2a. San Francisco Payroll Expense	C2a.
	C2b. Excluded Payroll Expense (attach corresponding Form CEL-2018, if applicable)	C2b.
	C2. Taxable San Francisco Payroll Expense (C2a – C2b)	C2.
	C3. Payroll Expense Tax (before credits) @ 0.448% (0.00448) (enter \$0 if you qualify for the small business tax exemption – see instructions)	C3.
	C4. Tax Credits	C4.
	C5. Payroll Expense Tax After Credits and Exclusions (C3-C4)	C5.

D. Business Activity Selection	Business Activity	NAICS	Business Activity	NAICS
	Check the box for each business activity in which you engaged in 2018. Attach Form GR-2018 and an Attachment GR-A-2018 for each checked activity.	<input type="checkbox"/> 1 Accommodations	7210-7219	<input type="checkbox"/> 11 Insurance
<input type="checkbox"/> 2 Administrative & Support Services		5600-5699	<input type="checkbox"/> 12 Manufacturing	3100-3399
<input type="checkbox"/> 3 Arts, Entertainment, & Recreation		7100-7199	<input type="checkbox"/> 13 Private Education & Health Services	6100-6299
<input type="checkbox"/> 4 Biotechnology		N/A	<input type="checkbox"/> 14 Professional, Scientific, & Technical Services	5400-5499
<input type="checkbox"/> 5 Certain Services		8100-8139	<input type="checkbox"/> 15 Real Estate & Rental & Leasing Services	5300-5399
<input type="checkbox"/> 6 Clean Technology		N/A	<input type="checkbox"/> 16 Retail Trade	4400-4599
<input type="checkbox"/> 7 Construction		2300-2399	<input type="checkbox"/> 17 Transportation & Warehousing	4800-4999
<input type="checkbox"/> 8 Financial Services		5210-5239	<input type="checkbox"/> 18 Utilities	2200-2299
<input type="checkbox"/> 9 Food Services		7220-7229	<input type="checkbox"/> 19 Wholesale Trade	4200-4299
<input type="checkbox"/> 10 Information		5100-5199	<input type="checkbox"/> 20 Activity Not Listed: _____	N/A

(Form continues on next page)



BAN: _____ BUSINESS NAME: _____

E. Gross Receipts Payroll Apportionment	E1. Total Payroll (see instructions)	E1.
	E2. San Francisco Payroll (see instructions)	E2.
	E3. Divide E2 by E1 – This is your payroll apportionment for use in Attachment GR-A-2018	E3.

F. Gross Receipts Tax	F1. Taxable San Francisco Gross Receipts (Transfer from Form GR-2018 line 28)	F1.
	F2. Gross Receipts Tax (see instructions)	F2.
	F3. Tax Credits	F3.
	F4. Gross Receipts Tax After Credits (F2-F3)	F4.

G. Obligation Summary	G1. Payroll Expense Tax After Credits (see instructions)	G1.
	G2. Gross Receipts Tax After Credits (Transfer entry from line F4 above)	G2.
	G3. Total Tax Obligation (G1 + G2)	G3.
	G4. Total Payroll Expense Tax Installments Paid	G4.
	G5. Total Gross Receipts Tax Installments Paid	G5.
	G6. Net Tax Obligation After Credits and Installments (G3-G4-G5)	G6.
	G7. Quarterly Payment Penalty (Attach Form QPen-2018 and transfer the amount in line C5)	G7.
	G8. Penalties, Interest, and Fees (see instructions)	G8.
	G9. Total Obligation Due / (Overpayment) (G6 + G7 + G8)	G9.

Check this box to designate 3.4% of the total tax amounts on line G3 to the Neighborhood Beautification and Graffiti Clean-up Fund ("Community Challenge Grant Program"). Alternately, you may specify an amount up to 3.4% of the total tax amounts on line G3 in the box at right. These designations do NOT increase your tax liability.

If your filing indicates you have an overpayment listed above. You may choose to apply the overpayment against a future tax obligation or request a refund. Circle "APPLY TO FUTURE OBLIGATION" below to elect to have the Tax Collector apply the overpayment against a future tax obligation. Circle "REFUND" if you would like the Tax Collector to mail you a check for the amount of any overpayment listed above.

APPLY TO FUTURE OBLIGATION

REFUND

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

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

Signature	Date	Print Name/Title
Email	Phone	



BAN: _____ BUSINESS NAME: _____

FORM QPen-2018

Quarterly Payment Penalty Calculation

A. Quarterly Payments Remitted

Input the sum of payments remitted in the subject period for the 2018 Gross Receipts Tax and Payroll Expense Tax in their respective columns. Then sum and enter in the Total column for each row. Note that payments made after 10/31/2018 are not used in calculating the quarterly payment penalty.

	Gross Receipts Tax	Payroll Expense Tax	Total
A1. Remitted on or before 5/1/2018, or applied from tax year 2016			A1.
A2. Remitted after 5/1/2018, but prior to 8/1/2018			A2.
A3. Remitted after 7/31/2018, but prior to 11/1/2018			A3.

B. Quarterly Payment Obligation Calculation

B1. Input the person (or combined group's) Gross Receipts Tax liability for tax year 2016.	B1.	
B2. Input the person's (or combined group's) Payroll Expense Tax liability for tax year 2016.	B2.	
B3. Sum the person's (or combined group's) Gross Receipts Tax and Payroll Expense Tax for tax year 2016 (lines B1 and B2).	B3.	
B4. Transfer the amount from Form BTAX-2018 line G3 Total Tax Obligation, this is the person's (or combined group's) Total Tax Obligation for 2018.	B4.	
B5. Enter the lesser of lines B3 and B4.	B5.	
B6. Multiply line B5 by 25% (0.25) this is quarterly payments required by 5/1/2018.	B6.	
B7. Multiply line B5 by 50% (0.50) this is quarterly payments required by 7/31/2018.	B7.	
B8. Multiply line B5 by 75% (0.75) this is quarterly payments required by 10/31/2018.	B8.	

C. Quarterly Payment Penalty Calculation

C1. Subtract line A1 Total from B6. (B6-A1). If the result is less than zero enter zero.	C1.
C2. Subtract line A1 and A2 Total from B7. (B7-A1-A2). If the result is less than zero, enter zero.	C2.
C3. Subtract line A1, A2, and A3 Total from B8. (B8-A1-A2-A3). If the result is less than zero, enter zero.	C3.
C4. Sum lines C1, C2, and C3 (C1+C2+C3)	C4.
C5. Multiply line C4 by 5% (0.05). This is the quarterly payment penalty that will be input on line G7 of Form BTAX-2018	C5.



BAN: _____ BUSINESS NAME: _____

FORM GR-2018 San Francisco Gross Receipts Summary

Input amount from line E1 on ATTACHMENT GR-A-2018 for each business activity below.			
	Code Section	Business Activity	Amount
1	§953.1	Retail Trade	
2	§953.1	Wholesale Trade	
3	§953.1	Certain Services	
4	§953.1 Subtotal (sum of lines 1 to 3)		
5	§953.2	Manufacturing	
6	§953.2	Transportation and Warehousing	
7	§953.2	Information	
8	§953.2	Food Services	
9	§953.2	Biotechnology	
10	§953.2	Clean Technology	
11	§953.2 Subtotal (sum of lines 5 to 10)		
12	§953.3	Accommodations	
13	§953.3	Utilities	
14	§953.3	Arts, Entertainment, and Recreation	
15	§953.3 Subtotal (sum of lines 12 to 14)		
16	§953.4	Private Education and Health Services	
17	§953.4	Administrative and Support Services	
18	§953.4	Activity Not Listed	
19	§953.4 Subtotal (sum of lines 16 to 18)		
20	§953.5	Construction	
21	§953.5 Subtotal (line 20)		
22	§953.6	Financial Services	
23	§953.6	Insurance	
24	§953.6	Professional, Scientific, and Technical Services	
25	§953.6 Subtotal (sum of lines 22 to 24)		
26	§953.7	Real Estate, Rental, and Leasing Services	
27	§953.7 Subtotal (line 26)		
28	Total San Francisco Gross Receipts (sum of lines 4, 11, 15, 19, 21, 25 and 27)		

If line 28 is \$1,090,000 or less and you are not a lessor of residential real estate, or if you are a lessor of residential real estate and you lease fewer than four units in an individual building, you are exempt from the Gross Receipts Tax in 2018, do not need to complete the Gross Receipts Tax Computation Worksheet attached as **Appendix A**, and should enter “\$0” for your Gross Receipts Tax on line F2 of Form BTAX-2018. Note that you must still file this return if you are not a lessor of residential real estate and you had combined taxable payroll expense of more than \$300,000.

If line 28 is more than \$1,090,000 and you are not a lessor of residential real estate, or if you are a lessor of residential real estate and you lease four or more units in an individual building, complete the Gross Receipts Tax Computation Worksheet attached as **Appendix A** and input the result on line F2 of Form BTAX-2018. Transfer amounts from this page to Column A “Gross Receipts” of the Gross Receipts Tax Computation Worksheet as follows:

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



BAN: _____	BUSINESS NAME: _____
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ATTACHMENT GR-A-2018 ACCOMMODATIONS

Complete a separate page for each business activity.		
For the ACCOMMODATIONS business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions		San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the ACCOMMODATIONS business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts		San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		
C1. Subtract B8 from A10		
E1. Transfer C1. These are the gross receipts attributable to San Francisco for ACCOMMODATIONS .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 ADMINISTRATIVE & SUPPORT SERVICES

Complete a separate page for each business activity.

For the **ADMINISTRATIVE & SUPPORT SERVICES** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **ADMINISTRATIVE & SUPPORT SERVICES** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for ADMINISTRATIVE & SUPPORT SERVICES .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 ARTS, ENTERTAINMENT & RECREATION

Complete a separate page for each business activity.

For the **ARTS, ENTERTAINMENT & RECREATION** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **ARTS, ENTERTAINMENT & RECREATION** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for ARTS, ENTERTAINMENT & RECREATION		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 BIOTECHNOLOGY

Complete a separate page for each business activity.

For the **BIOTECHNOLOGY** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **BIOTECHNOLOGY** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
D3. Multiply D2 by 50%		
D4. Multiply C1 San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for BIOTECHNOLOGY .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 CERTAIN SERVICES

Complete a separate page for each business activity.

For the **CERTAIN SERVICES** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **CERTAIN SERVICES** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for CERTAIN SERVICES .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 CLEAN TECHNOLOGY

Complete a separate page for each business activity.

For the **CLEAN TECHNOLOGY** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **CLEAN TECHNOLOGY** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
D3. Multiply D2 by 50%		
D4. Multiply C1 San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for CLEAN TECHNOLOGY .		



BAN: _____

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 CONSTRUCTION

Complete a separate page for each business activity.		
For the CONSTRUCTION business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not been accounted for in lines 2 through 9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts that constitute gross income for federal income tax purposes, if not included above		
A10. Sum of 1 through 9		
For the CONSTRUCTION business activity indicated above <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in 1 to A, and if not included in B1 to B6		
B8. Sum of B1 through B7		
C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
D3. Multiply D2 by 50%		
D4. Multiply C1 San Francisco by 50%		
D5. Sum D3 and D4		
D6. Payments made to subcontractors possessing a valid San Francisco business registration certificate during the tax year, if any, as long as the amounts were included in C1 San Francisco.		
E1. Subtract D6 from D5. These are the gross receipts attributable to San Francisco for CONSTRUCTION .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 PRIVATE EDUCATION & HEALTH SERVICES

Complete a separate page for each business activity.

For the **PRIVATE EDUCATION & HEALTH SERVICES** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **PRIVATE EDUCATION & HEALTH SERVICES** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for PRIVATE EDUCATION & HEALTH SERVICES .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 FINANCIAL SERVICES

Complete a separate page for each business activity.

For the **FINANCIAL SERVICES** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **FINANCIAL SERVICES** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for FINANCIAL SERVICES .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 FOOD SERVICES

Complete a separate page for each business activity.

For the **FOOD SERVICES** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **FOOD SERVICES** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
D3. Multiply D2 by 50%		
D4. Multiply C1 San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for FOOD SERVICES .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 INFORMATION

Complete a separate page for each business activity.

For the **INFORMATION** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **INFORMATION** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
D3. Multiply D2 by 50%		
D4. Multiply C1 San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for INFORMATION .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 INSURANCE

Complete a separate page for each business activity.

For the **INSURANCE** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **INSURANCE** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for INSURANCE .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 MANUFACTURING

Complete a separate page for each business activity.

For the **MANUFACTURING** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **MANUFACTURING** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
D3. Multiply D2 by 50%		
D4. Multiply C1 San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for MANUFACTURING .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES

Complete a separate page for each business activity.

For the **PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES .		



BAN: _____

BUSINESS NAME: _____

**ATTACHMENT GR-A-2018 REAL ESTATE & RENTAL & LEASING SERVICES
DO NOT USE TO FILE AS A LESSOR OF RESIDENTIAL REAL ESTATE (LANDLORD)
UNLESS YOU ARE TAKING TAX CREDITS OR EXCLUSIONS
USE FORM L-2018 INSTEAD**

Complete a separate page for each business activity.		
For the REAL ESTATE & RENTAL & LEASING SERVICES business activity <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions		San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the REAL ESTATE & RENTAL & LEASING SERVICES business activity <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts		San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		
C1. Subtract B8 from A10		
E1. Transfer C1. These are the gross receipts attributable to San Francisco for REAL ESTATE & RENTAL & LEASING SERVICES		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 RETAIL TRADE

Complete a separate page for each business activity.

For the **RETAIL TRADE** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **RETAIL TRADE** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
D3. Multiply D2 by 50%		
D4. Multiply C1 San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for RETAIL TRADE .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 TRANSPORTATION & WAREHOUSING

Complete a separate page for each business activity.

For the **TRANSPORTATION & WAREHOUSING** business activity *only* (including the business activity of driving a taxi or driving for a transportation network company), enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **TRANSPORTATION & WAREHOUSING** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
D3. Multiply D2 by 50%		
D4. Multiply C1 San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for TRANSPORTATION & WAREHOUSING .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 UTILITIES

Complete a separate page for each business activity.

For the **UTILITIES** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **UTILITIES** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
D3. Multiply D2 by 50%		
D4. Multiply C1 San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for UTILITIES .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

ATTACHMENT GR-A-2018 WHOLESALE TRADE

Complete a separate page for each business activity.

For the **WHOLESALE TRADE** business activity *only*, enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.

Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the **WHOLESALE TRADE** business activity *only*, enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.

Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
D3. Multiply D2 by 50%		
D4. Multiply C1 San Francisco by 50%		
D5. Sum D3 and D4		
E1. Transfer D5. These are the gross receipts attributable to San Francisco for WHOLESALE TRADE .		



BAN: _ _ _ _ _

BUSINESS NAME: _____

**ATTACHMENT GR-A-2018 MISCELLANEOUS BUSINESS ACTIVITIES
ACTIVITY NOT LISTED: _____**

Complete a separate page for each business activity.		
For the business activity inserted above <i>only</i> , enter your gross receipts. If you have foreign business activities, provide this information on a water's edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for this tax year. Enter amounts only once, even if they qualify in more than one line.		
Part A – Gross Receipts Before Exclusions	Total	San Francisco
A1. Sales, including but not limited to revenues received from services provided, from the lease or rental of equipment, and from dealings in property, if such amount has not otherwise been accounted for in A2 through A9		
A2. Rent received from real property		
A3. Royalties received		
A4. Interest, dividends, and other amounts received from the ownership or sale of financial instruments		
A5. Amounts distributed from business entities		
A6. Licensing and related fees received		
A7. Commissions		
A8. All taxes and government imposed fees received		
A9. Other amounts, if not included above		
A10. Sum of A1 through A9		

For the business activity inserted above <i>only</i> , enter the following amounts received for this tax year. Enter the amounts only once, even if they qualify in more than one line.		
Part B – Exclusions from Gross Receipts	Total	San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable		
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital		
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity		
B4. Distributed share of the gross receipts of a pass-through entity that is also subject to the San Francisco Gross Receipts Tax		
B5. Receipts from the sale of real property for which the Real Property Transfer Tax was paid		
B6. Excludable taxes		
B7. Other amounts excludable by law, if reported in A1 to A9, and if not included in B1 to B6		
B8. Sum of B1 through B7		

C1. Subtract B8 from A10		
D1. Payroll Apportionment from Form BTAX-2018 Line E3		
D2. Multiply D1 by C1 Total		
E1. Transfer D2. These are the gross receipts attributable to San Francisco for the business activity inserted above.		



BAN: _ _ _ _ _

BUSINESS NAME: _____

FORM CEL-2018 BIOTECH

Biotechnology Exclusion and Related “Payroll Expense Tax Exclusion” Credit

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

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

<p>A1. Input the payroll expense to be excluded from the eligible person’s San Francisco payroll expense due to the Biotechnology Exclusion in Code section 906.1. This is the Payroll Expense Tax exclusion for the eligible person, and will be input on line C2b of Form BTAX-2018 or Form CG-2018, whichever is applicable, of the eligible person.</p>	
<p>A2. Multiply the amount in line A1 by 1.052% (0.01052). 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.</p>	

B. Combined Business Tax Liability Before Credits Calculation

<p>B1. Input the eligible person’s Payroll Expense Tax before applying credits (line C3 of Form BTAX-2018 or Form CG-2018, whichever is applicable).</p>	
<p>B2. Input the eligible person’s Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person’s Gross Receipts Tax for the purposes of this calculation.</p>	
<p>B3. Sum the eligible person’s Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2).</p>	

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

<p>C1. Divide line B1 by line B3 (i.e., B1/B3). This is the percentage to apply to determine your Payroll Expense Tax credit.</p>	
<p>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 C4 of Form BTAX-2018 or Form CG-2018, whichever is applicable, of the eligible person. Note: This credit can only be used against the Payroll Expense Tax liability of the eligible person (line B1), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Gross Receipts Tax liability of the eligible person (line B2) after applying the credit in line D2.</p>	

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

<p>D1. Divide line B2 by line B3 (i.e., B2/B3). This is the percentage to apply to determine your Gross Receipts Tax credit.</p>	
<p>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 BTAX-2018, line F3. 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.</p>	



BAN: _ _ _ _ _

BUSINESS NAME: _____

FORM CEL-2018 CLEAN TECH

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

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

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

A1.	Input the payroll expense to be excluded from your San Francisco payroll expense due to the Clean Technology Business Exclusion in Code section 906.2. This is the Payroll Expense Tax exclusion for the eligible person, and will be input line C2b of Form BTAX-2018 or Form CG-2018, whichever is applicable, of the eligible person.	
A2.	Multiply the amount in line A1 by 1.052% (0.01052). This product is the eligible person’s “Payroll Expense Tax Exclusion” Credit. If this product in line A2 is greater than line B3 below, input line B3 on this line instead.	

B. Combined Business Tax Liability Before Credits Calculation

B1.	Input the eligible person’s Payroll Expense Tax before applying credits (line C3 of Form BTAX-2018 or Form CG-2018, whichever is applicable).	
B2.	Input the eligible person’s Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person’s Gross Receipts Tax for the purposes of this calculation.	
B3.	Sum the eligible person’s Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2).	

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

C1.	Divide line B1 by line B3 (i.e., B1/B3). This is your percentage to apply to determine your Payroll Expense Tax credit.	
C2.	Multiply line A2 by line C1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Payroll Expense Tax. It will be summed with other applicable tax credits and input on line C4 of Form BTAX-2018 or Form CG-2018, whichever is applicable, of the eligible person. Note: This credit can only be used against the Payroll Expense Tax liability of the eligible person (line B1), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Gross Receipts Tax liability of the eligible person (line B2) after applying the credit in line D2.	

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

D1.	Divide line B2 by line B3 (i.e., B2/B3). This is your percentage to apply to determine your Gross Receipts Tax credit.	
D2.	Multiply line A2 by line D1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Gross Receipts Tax. It will be summed with other applicable tax credits and input on Form BTAX-2018, line F3. Note: This credit can only be used against the Gross Receipts Tax liability of the eligible person (line B2), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Payroll Expense Tax liability of the eligible person (line B1) after applying the credit in line C2.	



BAN: _ _ _ _ _

BUSINESS NAME: _____

FORM CEL-2018 EZTC

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

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

A1.	Input the grand total from the person’s Enterprise Zone Tax Credit Worksheet, provided by the Office of the Treasurer & Tax Collector. If this amount in line A1 is greater than line B3 below; input line B3 instead.	
A2.	Multiply the amount in line A1 by 30% (0.30). 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 C4 of Form BTAX-2018 or Form CG-2018, whichever is applicable, of the eligible person.	
A3.	Multiply the amount in line A1 by 70% (0.70). This product is the “Payroll Expense Tax Exclusion” Credit for this eligible person.	

B. Combined Business Tax Liability Before Credits Calculation

B1.	Input the eligible person’s Payroll Expense Tax before applying credits (line C3 of Form BTAX-2018 or Form CG-2018, whichever is applicable).	
B2.	Input the eligible person’s Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person’s Gross Receipts Tax for the purposes of this calculation.	
B3.	Sum the eligible person’s Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2).	

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

C1.	Divide line B1 by line B3 (i.e., B1/B3). This is your percentage to apply to determine your Payroll Expense Tax credit.	
C2.	Multiply line A3 by line C1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Payroll Expense Tax. It will be summed with other applicable tax credits and input on line C4 of Form BTAX-2018 or Form CG-2018, whichever is applicable, of the eligible person. Note: This credit can only be used against the Payroll Expense Tax liability of the eligible person (line B1), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Gross Receipts Tax liability of the eligible person (line B2) after applying the credit in line D2.	

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

D1.	Divide line B2 by line B3 (i.e., B2/B3). This is the percentage to apply to determine your Gross Receipts Tax credit.	
D2.	Multiply line A3 by line D1. The product is your “Payroll Expense Tax Exclusion” Credit to be applied to the Gross Receipts Tax. It will be summed with other applicable tax credits and input on Form BTAX-2018, line F3. Note: This credit can only be used against the Gross Receipts Tax liability of the eligible person (line B2), and not against the liability of any other members of a combined group. However, any excess credit may be used against any remaining Payroll Expense Tax liability of the eligible person (line B1) after applying the credit in line C2.	



BAN: _ _ _ _ _

BUSINESS NAME: _____

FORM CEL-2018 CMTE

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

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

A. Central Market Street Limit Calculation

A1.	Input the total San Francisco payroll expense for the eligible person.	
A2.	Input the payroll expense to be excluded from the eligible person's San Francisco payroll expense due to the Central Market Street & Tenderloin Area Payroll Expense Tax Exclusion in Code section 906.3. This amount is the Payroll Expense Tax exclusion for the eligible person, and will be input on line C2b of Form BTAX-2018 or Form CG-2018, whichever is applicable, of the eligible person.	
A3.	Subtract line A2 from line A1.	
A4.	If line A3 is more than \$300,000, multiply line A3 by 1.5% (0.015) and enter the result. If line A3 is \$300,000 or less, enter \$0. This is the Central Market Street Limit for the eligible person.	

B. Combined Business Tax Liability Before Credits Calculation

B1.	Input the eligible person's Payroll Expense Tax before applying credits (line C3 of Form BTAX-2018 or Form CG-2018, whichever is applicable, for the eligible person).	
B2.	Input the eligible person's Gross Receipts Tax before applying credits (line 9 of the Gross Receipts Tax Computation Worksheet, or \$0 if you were exempt from the Gross Receipts Tax as a small business). If the eligible person is in a combined group with other related entities doing business in San Francisco, see the Tax Credits, Exclusions, and Limit section of the instruction booklet to determine the eligible person's Gross Receipts Tax for the purposes of this calculation.	
B3.	Sum the eligible person's Payroll Expense Tax and Gross Receipts Tax before applying credits (lines B1 and B2).	

C. Central Market Street Limit – Payroll Expense Tax Component

C1.	Divide line B1 by line B3 (i.e., B1/B3). This is your percentage to apply to determine your Central Market Street Limit applicable to the Payroll Expense Tax.	
C2.	If line B3 is greater than line A4, multiply line A4 by line C1 and enter the result. Otherwise, enter the amount from line B1. This amount will replace the eligible person's Payroll Expense Tax before credits on line C3 of Form BTAX-2018 or Form CG-2018, whichever is applicable, to account for the Central Market Street Limit.	

D. Central Market Street Limit – Gross Receipts Tax Component

D1.	Divide line B2 by line B3 (i.e., B2/B3). This is your percentage to apply to determine your Central Market Street Limit applicable to the Gross Receipts Tax.	
D2.	If Line B3 is greater than line A4, multiply line A4 by line D1 and enter the result. Otherwise, enter the amount from line B2. This amount will replace the eligible person's Gross Receipts Tax before credits on line F2 of Form BTAX-2018 to account for the Central Market Street Limit. If the eligible person is in a combined group with other related entities doing business in San Francisco, this amount must be added to the Gross Receipts Tax before credits of the other related entities that are not the eligible person before being written into line F2 of Form BTAX-2018. See the Tax Credits, Exclusions, and Limit section of this instruction booklet to determine this.	



BAN: _____

BUSINESS NAME: _____

FORM AOT-2018 Administrative Office Tax Statement

If you are completing this Form AOT-2018 on behalf of a combined group of related entities, attach a list of the related entities, including for each entity a Business Account Number, business name(s), and the percent the entity was in the group for the filing period. (See instructions for more information)

A1.	San Francisco Payroll Expense	A1.
A2.	Administrative Office Tax @ 1.4% (0.014)	A2.
A3.	Quarterly Installment Payments Made	A3.
A4.	Net Due Prior to Penalties, Interest, or Fees (A2 minus A3)	A4.
A5.	Quarterly Payment Penalty (Attach Form QPen-2018 and enter amount in line C5)	A5.
A6.	Penalties, Interest, and Fees (see instructions)	A6.
A7.	Total Obligation Due / (Overpayment)	A7.

- Check this box to designate 3.4% of the total tax amounts on line A2 to the Neighborhood Beautification and Graffiti Clean-up Fund ("Community Challenge Grant Program"). Alternately, you may specify an amount up to 3.4% of the total tax amounts on line A2 in the box at right. These designations do NOT increase your tax liability.

If your filing indicates you have an overpayment listed above. You may choose to apply the overpayment against a future tax obligation or request a refund. Circle "APPLY TO FUTURE OBLIGATION" below to elect to have the Tax Collector apply the overpayment against a future tax obligation. Circle "REFUND" if you would like the Tax Collector to mail you a check for the amount of any overpayment listed above.

APPLY TO FUTURE OBLIGATION

REFUND

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

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

Signature	Date	Print Name/Title
Email		Phone



BAN: _____ BUSINESS NAME: _____

FORM CG-2018

Payroll Expense Tax For Combined Groups and Certain Separate Filers

Page _ of _

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

#	A1 Business Account Number	A2 Business Name	B1 Percent of Entity Included in Filing (100% if Wholly in Group)	B2 Date Entered Group	B3 Date Exited Group	C1 Count of SF Employees as of the last day of the tax year	C2a SF Payroll Expense	C2b Excluded Payroll Expense*	C2 Taxable SF Payroll Expense	C3 Payroll Expense Tax (before credits) @0.448% (0.00448)	C4 Tax Credits	C5 Payroll Expense Tax After Credits and Exclusions (C3-C4)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
TOTAL	Sum Columns C1 to C5 & transfer amount to corresponding fields in Form BTAX-2018											

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



Gross Receipts Tax Computation Worksheet

Use this worksheet to calculate your San Francisco Gross Receipts Tax for Tax Year 2018

Use the instructions on the following pages to fill in the cells in Table 1 below. Each cell is referenced by the column label and the row label. For instance, cell “A1” refers to the Gross Receipts for column A, row 1.

	A Gross Receipts	B Lower Bound	C Upper Bound	I	Tier I Tax	II	Tier II Tax	III	Tier III Tax	IV	Tier IV Tax
	Tax Brackets 953.1 – 953.6			\$0 to \$1,000,000		\$1,000,001 to \$2,500,000		\$2,500,001 to \$25,000,000		Over \$25,000,000	
1 953.1		0			x 0.075% =		x 0.100% =		x 0.135% =		x 0.160% =
2 953.2					x 0.125% =		x 0.205% =		x 0.370% =		x 0.475% =
3 953.3					x 0.300% =		x 0.325% =		x 0.325% =		x 0.400% =
4 953.4					x 0.525% =		x 0.550% =		x 0.600% =		x 0.650% =
5 953.5					x 0.300% =		x 0.350% =		x 0.400% =		x 0.450% =
6 953.6					x 0.400% =		x 0.460% =		x 0.510% =		x 0.560% =
	Tax Bracket 953.7			\$0 to \$1,000,000		\$1,000,001 to \$5,000,000		\$5,000,001 to \$25,000,000		Over \$25,000,000	
7 953.7					x 0.285% =		x 0.285% =		x 0.300% =		x 0.300% =
8	Subtotal (Sum row 1 thru 7)										
9	Gross Receipts Tax (Sum of cells from line 8)										

Appendix A – Gross Receipts Tax Computation Worksheet 2018

Posted 1/8/2018

Calculation Instructions

- 1) After filling in the table per the instructions on the following pages, multiply each cell in columns I, II, III, and IV by its corresponding tax rate in Column Tier I Tax, Tier II Tax, Tier III Tax, and Tier IV Tax, and enter the result in those columns.
- 2) Sum Column Tier I Tax, Tier II Tax, Tier III Tax, and Tier IV Tax in the respective Subtotal row, line 8.
- 3) Sum all amounts from Subtotal row, line 8, and input in line 9, "Gross Receipts Tax." This is your Gross Receipts Tax before any credits or the Central Market Street Limit.

Cell	Instructions
A1-A7	Complete cells A1 through A7 pursuant to the instructions at the bottom of Form GR-2018
B1	Input zero (0)
B2	Input A1
B3	Input the sum of A1 through A2
B4	Input the sum of A1 through A3
B5	Input the sum of A1 through A4
B6	Input the sum of A1 through A5
B7	Input the sum of A1 through A6
C1	Input A1
C2	Input the sum of A1 through A2
C3	Input the sum of A1 through A3
C4	Input the sum of A1 through A4
C5	Input the sum of A1 through A5
C6	Input the sum of A1 through A6
C7	Input the sum of A1 through A7

Appendix A – Gross Receipts Tax Computation Worksheet 2018

Posted 1/8/2018

Cell	Instructions
I-1	a) If A1 is zero, input zero b) If A1 is between zero and \$1,000,000, input A1 c) If A1 is greater than \$1,000,000, input \$1,000,000
I-2	a) If A2 is zero, input zero b) If B2 is greater than \$1,000,000, input zero c) If B2 is between zero and \$1,000,000, input the lesser of A2, and \$1,000,000 minus B2
I-3	a) If A3 is zero, input zero b) If B3 is greater than \$1,000,000, input zero c) If B3 is between zero and \$1,000,000, input the lesser of A3, and \$1,000,000 minus B3
I-4	a) If A4 is zero, input zero b) If B4 is greater than \$1,000,000, input zero c) If B4 is between zero and \$1,000,000, input the lesser of A4, and \$1,000,000 minus B4
I-5	a) If A5 is zero, input zero b) If B5 is greater than \$1,000,000, input zero c) If B5 is between zero and \$1,000,000, input the lesser of A5, and \$1,000,000 minus B5
I-6	a) If A6 is zero, input zero b) If B6 is greater than \$1,000,000, input zero c) If B6 is between zero and \$1,000,000, input the lesser of A6, and \$1,000,000 minus B6
I-7	a) If A7 is zero, input zero b) If B7 is greater than \$1,000,000, input zero c) If B7 is between zero and \$1,000,000, input the lesser of A7, and \$1,000,000 minus B7

Appendix A – Gross Receipts Tax Computation Worksheet 2018

Posted 1/8/2018

Cell	Instructions
II-1	<ul style="list-style-type: none"> a) If C1 is less than or equal to \$1,000,000, input zero b) If C1 is between \$1,000,001 and \$2,500,000, input the result of A1 minus \$1,000,000 c) If C1 is greater than \$2,500,000, input \$1,500,000
II-2	<ul style="list-style-type: none"> a) If C2 is less than or equal to \$1,000,000, input zero b) If B2 is greater than \$2,500,000, input zero c) If B2 is between \$1,000,001 and \$2,500,000, input the lesser of A2, and \$2,500,000 minus B2 d) If B2 is less than or equal to \$1,000,000 AND if C2 is greater than \$2,500,000, input \$1,500,000 e) If B2 is less than or equal to \$1,000,000 AND if C2 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C2
II-3	<ul style="list-style-type: none"> a) If C3 is less than or equal to \$1,000,000, input zero b) If B3 is greater than \$2,500,000, input zero c) If B3 is between \$1,000,001 and \$2,500,000, input the lesser of A3, and \$2,500,000 minus B3 d) If B3 is less than or equal to \$1,000,000 AND if C3 is greater than \$2,500,000, input \$1,500,000 e) If B3 is less than or equal to \$1,000,000 AND if C3 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C3
II-4	<ul style="list-style-type: none"> a) If C4 is less than or equal to \$1,000,000, input zero b) If B4 is greater than \$2,500,000, input zero c) If B4 is between \$1,000,001 and \$2,500,000, input the lesser of A4, and \$2,500,000 minus B4 d) If B4 is less than or equal to \$1,000,000 AND if C4 is greater than \$2,500,000, input \$1,500,000 e) If B4 is less than or equal to \$1,000,000 AND if C4 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C4
II-5	<ul style="list-style-type: none"> a) If C5 is less than or equal to \$1,000,000, input zero b) If B5 is greater than \$2,500,000, input zero c) If B5 is between \$1,000,001 and \$2,500,000, input the lesser of A5, and \$2,500,000 minus B5 d) If B5 is less than or equal to \$1,000,000 AND if C5 is greater than \$2,500,000, input \$1,500,000 e) If B5 is less than or equal to \$1,000,000 AND if C5 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C5
II-6	<ul style="list-style-type: none"> a) If C6 is less than or equal to \$1,000,000, input zero b) If B6 is greater than \$2,500,000, input zero c) If B6 is between \$1,000,001 and \$2,500,000, input the lesser of A6, and \$2,500,000 minus B6 d) If B6 is less than or equal to \$1,000,000 AND if C6 is greater than \$2,500,000, input \$1,500,000 e) If B6 is less than or equal to \$1,000,000 AND if C6 is between \$1,000,000 and \$2,500,000, subtract \$1,000,000 from C6
II-7	<ul style="list-style-type: none"> a) If C7 is less than or equal to \$1,000,000, input zero b) If B7 is greater than \$5,000,000, input zero c) If B7 is between \$1,000,001 and \$5,000,000, input the lesser of A7, and \$5,000,000 minus B7 d) If B7 is less than or equal to \$1,000,000 AND if C7 is greater than \$5,000,000, input \$4,000,000 e) If B7 is less than or equal to \$1,000,000 AND if C7 is between \$1,000,000 and \$5,000,000, subtract \$1,000,000 from C7

Appendix A – Gross Receipts Tax Computation Worksheet 2018

Posted 1/8/2018

Cell	Instructions
III-1	<ul style="list-style-type: none"> a) If C1 is less than or equal to \$2,500,000, input zero b) If C1 is between \$2,500,001 and \$25,000,000, subtract \$2,500,000 from A1 c) If C1 is greater than \$25,000,000, input \$22,500,000
III-2	<ul style="list-style-type: none"> a) If C2 is less than or equal to \$2,500,000, input zero b) If B2 is greater than \$25,000,000, input zero c) If B2 is between \$2,500,001 and \$25,000,000, input the lesser of A2, and \$25,000,000 minus B2 d) If B2 is less than or equal to \$2,500,000 AND if C2 is greater than \$25,000,000, input \$22,500,000 e) If B2 is less than or equal to \$2,500,000 AND if C2 is between \$2,500,000 and \$25,000,000, subtract \$2,500,000 from C2
III-3	<ul style="list-style-type: none"> a) If C3 is less than or equal to \$2,500,000, input zero b) If B3 is greater than \$25,000,000, input zero c) If B3 is between \$2,500,001 and \$25,000,000, input the lesser of A3, and \$25,000,000 minus B3 d) If B3 is less than or equal to \$2,500,000 AND if C3 is greater than \$25,000,000, input \$22,500,000 e) If B3 is less than or equal to \$2,500,000 AND if C3 is between \$2,500,000 and \$25,000,000, subtract \$2,500,000 from C3
III-4	<ul style="list-style-type: none"> a) If C4 is less than or equal to \$2,500,000, input zero b) If B4 is greater than \$25,000,000, input zero c) If B4 is between \$2,500,001 and \$25,000,000, input the lesser of A4, and \$25,000,000 minus B4 d) If B4 is less than or equal to \$2,500,000 AND if C4 is greater than \$25,000,000, input \$22,500,000 e) If B4 is less than or equal to \$2,500,000 AND if C4 is between \$2,500,000 and \$25,000,000, subtract \$2,500,000 from C4
III-5	<ul style="list-style-type: none"> a) If C5 is less than or equal to \$2,500,000, input zero b) If B5 is greater than \$25,000,000, input zero c) If B5 is between \$2,500,001 and \$25,000,000, input the lesser of A5, and \$25,000,000 minus B5 d) If B5 is less than or equal to \$2,500,000 AND if C5 is greater than \$25,000,000, input \$22,500,000 e) If B5 is less than or equal to \$2,500,000 AND if C5 is between \$2,500,000 and \$25,000,000, subtract \$2,500,000 from C5
III-6	<ul style="list-style-type: none"> a) If C6 is less than or equal to \$2,500,000, input zero b) If B6 is greater than \$25,000,000, input zero c) If B6 is between \$2,500,001 and \$25,000,000, input the lesser of A6, and \$25,000,000 minus B6 d) If B6 is less than or equal to \$2,500,000 AND if C6 is greater than \$25,000,000, input \$22,500,000 e) If B6 is less than or equal to \$2,500,000 AND if C6 is between \$2,500,000 and \$25,000,000, subtract \$2,500,000 from C6
III-7	<ul style="list-style-type: none"> a) If C7 is less than or equal to \$5,000,000, input zero b) If B7 is greater than \$25,000,000, input zero c) If B7 is between \$5,000,001 and \$25,000,000, input the lesser of A7, and \$25,000,000 minus B7 d) If B7 is less than or equal to \$5,000,000 AND if C7 is greater than \$25,000,000, input \$22,500,000 e) If B7 is less than or equal to \$5,000,000 AND if C7 is between \$5,000,000 and \$25,000,000, subtract \$5,000,000 from C7

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