



For the full text of the San Francisco Business & Tax Regulations Code (BTRC), Articles 6 and 10, go to [www.sfgov.org/government](http://www.sfgov.org/government).

- Business Account Number:** Your business account number is the 7-digit number assigned to your business by the SF Tax Collector.
- Period Covered:** This is the tax year and period for which you are reporting.
- Due On or Before:** This is the last day to file and pay without incurring penalties, interest, and an administrative fee. If the due date falls on a weekend or legal holiday, the deadline to file and pay without incurring penalties, interest, and other fees is the next business day.
- Type of Services Provided:** Indicate all applicable types of service you provide.

#### **LINE-BY-LINE INSTRUCTIONS FOR THE UTILITY USERS TAX STATEMENT**

- Line 1. **Total Charges For Reporting Period:** Report all charges collected from users of any of the following utility services in San Francisco:
- a) Electrical energy service;
  - b) Gas delivered through mains or pipes in San Francisco;
  - c) Steam heat delivered through mains or pipes in San Francisco; and
  - d) Water delivered through mains or pipes in San Francisco.
- Line 2. **Exempt or Non-Taxable Charges:** State any charges reported on Line 1 that are not subject to or are otherwise exempt from the Utility Users Tax. **Important: Service suppliers must maintain written documentation sufficient to substantiate any charges not subject to or otherwise exempt from the tax, and must provide such documentation to the SF Tax Collector upon request.**
- Line 2A. Residential Customers. Under BTRC sec. 707.1, charges for “residential customers” of electrical energy or gas, water or steam are exempt. Report any such exempt charges on Line 2A.
- Line 2B. Electrical, Gas, Water, and Steam Corporations. Any charges for electrical energy or gas to an electrical corporation or gas corporation are not subject to tax, nor are charges for water to a water corporation or charges for steam to a steam corporation. In addition, charges for gas used in the generation of electrical energy by a public utility or governmental agency are not subject to tax. (BTRC sec. 705(b)). Report any such non-taxable charges on Line 2B.
- Line 2C. Other Exempt or Non-Taxable Charges. Certain other charges included in Line 1 may be exempt or otherwise not subject to tax. Report the total amount of such exempt or non-taxable charges on Line 2C.
- Line 3. **Total Exempt or Non-Taxable Charges:** Add the exempt or non-taxable charges claimed on Lines 2A, 2B, and 2C.
- Line 4. **Taxable Charges:** Subtract Line 3 from Line 1. This is the amount of taxable charges for the reporting period.
- Line 5. **Utility Users Tax Due:** The Utility Users Tax rate is 7.5%. Multiply Line 4 by 0.075.
- Line 6. **Late Filing Penalty:** If you file your Utility Users Tax Statement after the due date, include a Late Filing Penalty of \$100 on Line 6.
- Line 7. **Late Payment Penalty:** If the payment associated with this statement will not be postmarked or received by the due date, enter a late payment penalty consisting of Line 5 multiplied by 5% for each month that the amount is delinquent for the first three months, or 40% 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 BTRC sec 6.17-1.
- Line 8. **Interest:** If your payment is late, multiply Line 5 by 1% per month. There is no maximum limit to the amount of interest.
- Line 9. **Administrative Fee:** If filed or paid late, include an administrative fee of \$55 on Line 9.
- Line 10. **Total Payment Due:** Enter the total amount you owe by adding Lines 5, 6, 7, 8, and 9. Make your check payable to the **SF Tax Collector**. Write your Business Account Number on your check and mail it with your signed statement to:

SF TAX COLLECTOR  
P.O. BOX 7425  
SAN FRANCISCO, CA 94120-7425

**FORM MUST BE SIGNED TO BE VALID**