

Block/Lot:	Address:
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2023 Commercial Vacancy Tax Paper Return FORM CVT-2023

Posted 2/14/2024

Section A. Non-Filer Declaration or Change Previous Return

A1. Check this box if you received the notice to file but are not required to do so. Please also check the box below for the reason you are not required to file.	A1. <input type="checkbox"/>
<input type="checkbox"/> Property listed is not Taxable Commercial Space. <input type="checkbox"/> I am not the owner or tenant.	

If you checked the box in A1, skip to Section G

A2. If you already submitted a 2023 Commercial Vacancy Tax Return and need to change the information you provided enter the Reference ID here.	A2.
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Section B. Filer Information Does this person...

B1. Have a business account number (BAN) with the Office of the Treasurer & Tax Collector? <i>If Yes, enter BAN and go on to the next page. If no, enter NO.</i>	B1.
B2. Maintain a fixed place of business within San Francisco?	B2. Yes <input type="radio"/> No <input type="radio"/>
B3. Perform work or render services within San Francisco for all or part of any seven days during one tax year?	B3. Yes <input type="radio"/> No <input type="radio"/>
B4. Exercise corporate or franchise powers within San Francisco?	B4. Yes <input type="radio"/> No <input type="radio"/>
B5. Own or lease real or personal property within San Francisco for business purposes?	B5. Yes <input type="radio"/> No <input type="radio"/>
B6. Regularly maintain a stock of tangible personal property in San Francisco for sale in The ordinary course of business?	B6. Yes <input type="radio"/> No <input type="radio"/>
B7. Employ or loan capital on property within San Francisco?	B7. Yes <input type="radio"/> No <input type="radio"/>
B8. Liquidate businesses when the liquidators hold themselves out to the public as conducting such business?	B8. Yes <input type="radio"/> No <input type="radio"/>
B9. Use streets in San Francisco for business purposes for any part of seven (7) days during the tax year?	B9. Yes <input type="radio"/> No <input type="radio"/>
B10. Have more than \$500,000 in total gross receipts allocated to the City during the tax year?	B10. Yes <input type="radio"/> No <input type="radio"/>

Filer Information

B11. Filer Name	B12. Business Name	
B13. Tax ID	B14. Email	B15. Phone

Location Address

B16. Location Address Line 1	B17. Location Address Line 2	
B18. SAN FRANCISCO	B19. CA	B20. Zip Code

Mailing Address

B21. Mailing Address Line 1	B22. Mailing Address Line 2	
B23. Mailing City	B24. Mailing State	B25. Mailing Zip Code



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Section C. Filing Questionnaire

If you have more than one association, period, or landlord/tenant, see instructions.

C1. Select the description that best fits your association with the Taxable Commercial Space. Owner <input type="radio"/> Lessee <input type="radio"/> Sublessee <input type="radio"/>		
C2. When did you acquire, lease or sublease the Taxable Commercial space?		C2. / /
C3. Did your ownership/tenancy continue after December 31, 2023?	Yes <input type="radio"/> No <input type="radio"/>	C3. / /
C4. Did you lease or sublease this space to another person(s) in the 2023 calendar year?		C4. Yes <input type="radio"/> No <input type="radio"/>
C5. Are you exempt from the Commercial Vacancy Tax? Common reasons for exemption are that you are a 501(c)(3) non-profit or federal government entity.		C5. Yes <input type="radio"/> No <input type="radio"/>
C6. Each owner or tenant is required to file. If you have a co-owner or co-tenant that is filing/paying for this tax for this Taxable Commercial Space on your behalf please enter their information below.		
Co-Owner/Co-Tenant's Name	Co-Owner/Co-Tenant's Email	Co-Owner/Co-Tenant's Phone

C7. Landlord Information. If you leased or subleased the Taxable Commercial Space from any other person(s) during calendar year 2023, please enter the information about the landlord. If you did not lease or sublease from anyone, enter N/A in all fields of this table.

a. Landlord Name	b. Landlord Business Name
c. Landlord Email	d. Landlord Phone

C8. If you leased or subleased the Taxable Commercial Space to any other person(s) during calendar year 2023, please enter the information about the tenants or subtenants. If you did not lease or sublease enter N/A in all fields of this table.

a. Tenant Name	b. Tenant Business Name	
c. BAN	d. Email	e. Phone
f. Start Date / /	g. Did Lease Continue After 12/31/2023? Yes <input type="radio"/> No <input type="radio"/>	h. End Date / /

C9. Was the Taxable Commercial Space occupied, inhabited, or used for any of the reported days of tenancy or ownership in calendar year 2023 during which you did not lease the space to a person other than a Related Person or Affiliate?	C9. Yes <input type="radio"/> No <input type="radio"/>
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If you answered Yes to line C9, complete the table below.

C9a. Start Date	C9b. End Date
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Section D. Exclusion and Exemption Periods

D1. Are you or a member of your Taxpayer's Group subject to a Qualified Building Permit Application Period for this Taxable Commercial Space for calendar year 2022 or 2023?	D1. Yes <input type="radio"/> No <input type="radio"/>
D1a. First Building Permit Application Filing Date (N/A if not applicable)	D1a. / /
D1b. Approval Date of Application in D1a (N/A if not approved)	D1b. / /
D1c. Denial Date of Application in D1a (N/A if not denied)	D1c. / /
D1d. Pending Application Number (N/A if not pending)	D1d.
D2. Are you or a member of your Taxpayer's Group subject to a Qualified Conditional Use Application Period for this Taxable Commercial Space for calendar year 2022 or 2023?	D2. Yes <input type="radio"/> No <input type="radio"/>
D2a. First Conditional Use Application Filing Date (N/A if not applicable)	D2a. / /
D2b. Approval Date of the Application in D2a (N/A if not approved)	D2b. / /
D2c. Denial Date of the Application in D2a (N/A if not denied)	D2c. / /
D2d. Conditional Use Permit Number (N/A if not applicable)	D2d.
D3. Are you or a member of your Taxpayer's Group subject to a Qualified Construction Period for this Taxable Commercial Space for calendar year 2022 or 2023?	D3. Yes <input type="radio"/> No <input type="radio"/>
D3a. First Building Permit Issuance Date (N/A if not applicable)	D3a. / /
D3b. Building Permit Number (N/A if not applicable)	D3b.
D4. Do you qualify for a Qualified Disaster Period with respect to this Taxable Commercial Space for calendar year 2021, 2022, or 2023?	D4. Yes <input type="radio"/> No <input type="radio"/>
D4a. Date the Taxable Commercial Space was severely damaged and made uninhabitable or unusable due to fire, natural disaster, or other catastrophic event. (N/A if not applicable)	D4a. / /
D5. Did you operate a business in the Taxable Commercial Space for more than 182 consecutive days during a lease or sublease of at least two years, and have time remaining on that lease in calendar year 2023?	D5. Yes <input type="radio"/> No <input type="radio"/>
D5a. Remainder Of Qualified Lease End Date (N/A if not applicable)	D5a. / /

Section E. Frontage

E1. What is the total length (in feet) of Taxable Commercial Space that is adjacent or tangent to a Public Right of Way?	D1.
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Form continues on next page



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Section F. Tax Summary

F1. Total days of ownership/tenancy	F1.
F2. Number of days leased to another person	F2.
F3. Number of days inhabited, occupied or otherwise used	F3.
F4. Number of days excluded/exempted	F4.
F5. Number of days vacant	F5.
F6. Commercial Vacancy Tax Rate (\$250 for first year, \$500 for continuing)	F6.
F7. Frontage	F7.
F8. Commercial Vacancy Tax Amount Due	F8.
F9. Penalties Interest and Fees	F9.
F10. Balance Due	F10.

Section G. Taxpayer Statement

I certify under penalty of perjury that I am the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the taxpayer), or an agent of the taxpayer authorized to sign this form on behalf of the taxpayer pursuant to a validly executed Power of Attorney (see Instructions), and I have examined the foregoing return 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 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.

Signature	Date	Print Name/Title
Email	Phone	
Company		

