

Block/Lot:	Address:
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2024 Commercial Vacancy Tax Paper Return FORM CVT-2024

Posted 2/13/2025

Section A. Non-Filer Declaration or Change Previous Return

A1. Check this box and enter the Notice ID 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"/> Notice ID:
<input type="checkbox"/> Not located in one of the commercial districts covered by the tax. <input type="checkbox"/> Not on the ground floor. <input type="checkbox"/> Not adjacent or tangent to a public right of way. <input type="checkbox"/> It is residential real estate. <input type="checkbox"/> I am not the owner or tenant of the address on the Notice to File.	

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

A2. If you already submitted a 2024 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 – Nexus Questions Does this person...

B1. Have a business account number (BAN) with the Office of the Treasurer & Tax Collector? <i>If you checked "Yes" in B1, enter BAN, skip to Section C.</i>	B1. Yes <input type="checkbox"/> Enter BAN: No <input type="checkbox"/>
B2. Own or lease real or personal property within San Francisco for business purposes?	B5. Yes <input type="radio"/> No <input type="radio"/>
B3. Maintain a fixed place of business within San Francisco?	B2. Yes <input type="radio"/> No <input type="radio"/>
B4. 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"/>
B5. Exercise corporate or franchise powers within San Francisco?	B4. 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"/>

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

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B15. Location Address Line 1	B16. Location Address Line 2	
B17. SAN FRANCISCO	B18. CA	B19. Zip Code

B20. Mailing Address Line 1	B21. Mailing Address Line 2	
B22. Mailing City	B23. Mailing State	B24. Mailing Zip Code

Section C. Filing Identification

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, 2024?	Yes <input type="radio"/> No <input type="radio"/>	C3. / /
C4. Did you lease or sublease this space to another person(s) in the 2024 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, tenant or subtenant 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 2024, 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

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C8. If you leased or subleased the Taxable Commercial Space to any other person(s) during calendar year 2024, 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 12/31/2024? 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 2024 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. Was there a Qualified Building Permit Application filed for this Taxable Commercial Space during calendar year 2022, 2023 or 2024?	D1. Yes <input type="radio"/> No <input type="radio"/>
D1a. Building Permit Application Filing Date (N/A if not applicable)	D1a. / /
D1b. Building Permit Application Status	D1b.
D2. Was there a Qualified Conditional Use Application filed for this Taxable Commercial Space during calendar year 2022, 2023 or 2024?	D2. Yes <input type="radio"/> No <input type="radio"/>
D2a. Conditional Use Application Filing Date (N/A if not applicable)	D2a. / /
D2b. Conditional Use Permit Number (N/A if not applicable)	D2d.
D3. Was there a Qualified Construction Permit issued for this Taxable Commercial Space during calendar year 2022, 2023 or 2024?	D3. Yes <input type="radio"/> No <input type="radio"/>
D3a. Construction Permit Issuance Date (N/A if not applicable)	D3a. / /
D3b. Construction Permit Number (N/A if not applicable)	D3b.
D4. Was there a Qualified fire, natural disaster or other catastrophic event at this Taxable Commercial Space that caused severe damage and left the space uninhabitable or unusable during calendar year 2021, 2022, 2023 or 2024?	D4. Yes <input type="radio"/> No <input type="radio"/>
D4a. Date of fire, natural disaster, or other catastrophic event. (N/A if not applicable)	D4a. / /
D5. Was there a remainder of a Qualified Lease at this Taxable Commercial Space during calendar year 2022, 2023 or 2024?	D5. Yes <input type="radio"/> No <input type="radio"/>

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D5a. Remainder of Qualified Lease End Date (N/A if not applicable)	D5a. / /
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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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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 -Taxable Commercial Space was unoccupied, uninhabited or unused during calendar year 2024	F5.
F6. Commercial Vacancy Tax Rate (\$250 for first year, \$500 for second year, \$1,000 for continuing). See instructions for additional information.	F6.
F7. Frontage	F7.
F8. Commercial Vacancy Tax Amount Due	F8.
F9. Penalties Interest and Fees	F9.
F10. Balance Due	F10.

Section G. Preparer 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		

