

City and County of San Francisco  
Office of the Treasurer & Tax Collector  
FORM CVT-2024  
Commercial Vacancy Tax (2024) Paper Return  
Instructions

The Commercial Vacancy Tax is imposed on persons who hold Taxable Commercial Space Vacant, calculated based on the number of years vacant and the linear feet of Frontage.

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## General Instructions

These instructions are for the 2024 Commercial Vacancy Tax Paper Return (the “Return”) ONLY. These instructions provide a summary of the applicable rules to assist you with completing your filing. The San Francisco Business and Tax Regulations Code (referred to throughout these instructions as the “Code”) provides the law for the computation of the Commercial Vacancy Tax, as well as the rules for filing the Return.

### Who Must File

All owners, lessees/tenants, and sublessees/subtenants of Taxable Commercial Space, as defined in the Code, must file a Return.

All co-owners, co-tenants, and co-subtenants must file a Return. If one of the co-owners, co-tenants, or co-subtenants will be satisfying the obligation, the other parties must provide the contact information of those satisfying the obligation. The Return will prompt you for this information.

Persons exempt from or otherwise not subject to the Commercial Vacancy Tax who are the owner, tenant, or subtenant of Taxable Commercial Space still must file a Return. They may declare their exemption or explain why they do not owe the tax on the Return.

### When To File

Returns and payments must be postmarked or received on or before February 28, 2025.

### How To File

By US Mail:  
San Francisco Tax Collector  
PO Box 7425  
San Francisco, CA 94120-7425

Hand Delivery:  
San Francisco City Hall Room 140  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102

### Definitions

“**Vacant**” means unoccupied, uninhabited, or unused for more than 182 days, whether consecutive or nonconsecutive, in a tax year. The Code provides for qualified exclusions, as detailed below.

“**Taxable Commercial Space**” means the ground floor of any building or structure, or the ground floor of any portion of a building or structure, where such ground floor:

- is adjacent or tangent to a Public Right of Way,
- is located in one of the “Named Neighborhood Commercial Districts” or “Named Neighborhood Commercial Transit Districts” listed in Section 201 of the Planning Code, as those districts existed on March 3, 2020, and irrespective of whether those districts are expanded, narrowed, eliminated, or otherwise modified subsequent to that date, and
- is not Residential Real Estate.

“**Public Right of Way**” means the dedicated public alleys, boulevards, courts, lanes, roads, sidewalks, spaces, streets, and ways within the City, which are under the permitting jurisdiction of the Department of Public Works.

**“Residential Real Estate”** means real property where the primary use of or right to use the property is for the purpose of dwelling, sleeping or lodging other than as part of the business activity of accommodations. For purposes of this definition, “accommodations” means the activity of providing lodging or short-term accommodations for travelers, vacationers, or others, including the business activity described in code 721 of the North American Industry Classification System as of November 6, 2012.

**“Taxpayer’s Group”** means for each taxpayer, with respect to each Taxable Commercial Space, the taxpayer, any current or former co-owner or co-tenant of the taxpayer, and any Related Person or Affiliate of the taxpayer or the taxpayer’s current or former co-owner or co-tenant.

**“Related Person”** means a spouse, domestic partner, child, parent, or sibling, whether biological, adoptive, or “step.”

**“Affiliate”** means a person under common majority ownership or common control with any other person, whether that ownership or control is direct or indirect. An Affiliate includes but is not limited to a person that majority owns or controls any other person or a person that is majority owned or controlled by any other person.

### Tax Rate

The Commercial Vacancy Tax rate increases when a space is vacant for consecutive years.

For 2024, the rates are:

- ➔ \$250 per linear foot of Frontage for space that was vacant in calendar year 2024.
- ➔ \$500 per linear foot of Frontage for space that was vacant in calendar years 2023 and 2024.
- ➔ \$1,000 per linear foot of Frontage for space that was vacant in calendar years 2022, 2023, and 2024.

The Commercial Vacancy Tax rate is calculated based on a building’s Frontage (the total length of Taxable Commercial Space that is adjacent or tangent to the Public Right of Way) rounded to the nearest foot.

### Persons Exempt from the Commercial Vacancy Tax

Additionally, any organization that is exempt from income taxation under Internal Revenue Code Section 501(c)(3) is exempt from the Commercial Vacancy Tax.

However, the owner, tenant, or subtenant of a Taxable Commercial Space must file a Commercial Vacancy Tax return regardless of whether they are exempt from paying the Commercial Vacancy Tax or other taxes.

### Disclosure of Information to the Public

The Board of Supervisors passed legislation to permit the Office of the Treasurer and Tax Collector to disclose certain Commercial Vacancy Tax information to the public. The following information collected from the Commercial Vacancy Tax return will be made available to the public via DataSF.org:

- Name of the person(s) required to file a Commercial Vacancy Tax Return and whether each person filed;

- Name of the person(s) required to pay the Commercial Vacancy Tax;
- The address and block and lot number of the Taxable Commercial Space;
- If the Taxable Commercial Space was kept Vacant during a tax year; and
- The Commercial Vacancy Tax rate that applies to the Taxable Commercial Space for a given tax year.

## The Return by Section

Write the Block/Lot and Address for the Taxable Commercial Space for which you are reporting on the top of each page of the Return in case pages are separated. You must submit a separate Return for each Taxable Commercial Space.

### Section A. Non-Filer Declaration or Change Previous Return

Is this person...

#### **A1. Not Required to File**

Check this box and enter the Notice ID if you believe you received the notice to file in error and are not required to do so. Please also check the box below for the reason you are not required to file. In the space below check the box for the reason why you are not required to file, which can either be that the property is not Taxable Commercial Space, or that you are not the owner or tenant.

If you checked the box in A1 you can skip the rest of the form and proceed to Section G where you will sign the declaration.

### Section B. Filer Information – Nexus Questions

Does this person...

#### **B1. Have a Business Account Number (BAN) with the Office of the Treasurer & Tax Collector?**

San Francisco generally requires that every person owning or leasing a property within San Francisco for business purposes must register with the Office of the Treasurer and Tax Collector. If your business is registered, enter your BAN and proceed on to Section B. If your business is not registered, mark NO and complete the rest of Section B.

#### **B2. Maintain a fixed place of business within San Francisco?**

If yes, mark YES, if no, mark NO.

#### **B3. Perform work or render services within San Francisco for all or part of any seven days during one tax year?**

If yes, mark YES, if no, mark NO.

#### **B4. Exercise corporate or franchise powers within San Francisco?**

If yes, mark YES, if no, mark NO.

#### **B5. Own or lease real or personal property within San Francisco for business purposes?**

If yes, mark YES, if no, mark NO.

**B6. Regularly maintain a stock of tangible personal property in San Francisco for sale in the ordinary course of business?**

If yes, mark YES, if no, mark NO.

**B7. Employ or loan capital on property within San Francisco?**

If yes, mark YES, if no, mark NO.

**B8. Liquidate businesses when the liquidators hold themselves out to the public as conducting such business?**

If yes, mark YES, if no, mark NO.

**B9. Use streets in San Francisco for business purposes for any part of seven (7) days during the tax year?**

If yes, mark YES, if no, mark NO.

**B10. Have more than \$500,000 in total gross receipts allocated to the City during the tax year?**

If yes, mark YES, if no, mark NO.

**B11. Filer Name**

Enter the name of the person whose behalf this Return is being filed.

**B12. Tax ID**

Enter the federal taxpayer identification number (e.g., SSN, TIN, or FEIN) of the filer or business associated with the reported Taxable Commercial Space.

**B13. Email**

Enter the email address of the filer.

**B14. Phone**

Enter the phone number of the filer.

**B15. Location Address 1**

Enter the first line of the location address of the Taxable Commercial Space.

**B16. Location Address Line 2**

Enter the second line of the location address of the Taxable Commercial Space, if applicable.

**B17. Location City**

Enter the city of the Taxable Commercial Space. This should be San Francisco.

**B18. Location State**

Enter the state abbreviation of the Taxable Commercial Space. This should be CA.

**B19. Location Zip Code**

Enter the zip code of the Taxable Commercial Space.

**B20. Mailing Address Line 1**

Enter the first line of the mailing address of the filer.

**B21. Mailing Address Line 2**

Enter the second line of the mailing address of the filer, if applicable.

**B22. Mailing City**

Enter the city of the filer.

**B23. Mailing State**

Enter the state abbreviation of the filer.

**B24. Mailing Zip Code**

Enter the zip code of the filer.

NOTE: The mailing address is the ONLY address to which this office will mail documents and correspondence, including the personal identification number (PIN) to file and pay taxes, notifications, and refunds.

[Section C. Filing Identification](#)

Answer the following questions about the person or entity responsible for filing this Return and any Related Persons or Affiliates. If you are reporting more than one association with the Taxable Commercial Space in C1, multiple periods of ownership/tenancy, or multiple landlords/tenants you must append a statement answering all of the questions in Section B with respect to each association, period, or landlord/tenant.

**C1. Select the description that best fits your association with the Taxable Commercial Space.**

Fill the circle to indicate whether you were the Owner, Tenant, or Subtenant of the Taxable Commercial Space in calendar year 2024. If more than one applies to you for calendar year 2024, fill all that apply.

**C2. When did you acquire, lease or sublease the Taxable Commercial Space?**

Enter the date you acquired, leased or subleased the Taxable Commercial Space.

**C3. Did your ownership/tenancy continue after December 31, 2024?**

If your ownership or tenancy of the reported Taxable Commercial Space continued after December 31, 2024, answer YES. If your ownership or tenancy did not continue after December 31, 2024, answer NO and fill in the date in 2024 on which your ownership or tenancy terminated.

**C4. Did you lease or sublease this Taxable Commercial Space to another person(s) in the 2024 calendar year?**

If you leased or subleased the reported Taxable Commercial Space to another non-Related Person(s) or Affiliate(s) during the period you held your interest, answer YES. If you leased or subleased the space to a Related Person(s) or Affiliate(s), or if you did not lease or sublease the space, during period you held your interest, answer NO.

**C5. Are you exempt from the Commercial Vacancy Tax?**

If you are exempt, answer YES. If you are not exempt, answer NO. Common reasons for exemption are that you are a 501(c)(3) non-profit or federal government entity. Any organization that is exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, shall be exempt from the Commercial Vacancy Tax. Any person upon whom the City is prohibited under the Constitution or laws of the State of California or the Constitution or laws of the United States from imposing the Commercial Vacancy Tax shall be exempt from the Commercial Vacancy Tax.

**C6. Co-Owner/Co-Tenant**

Each owner or tenant is required to file. Do you have a co-owner or co-tenant that is filing/paying for this tax for this Taxable Commercial Space on your behalf? If you answer YES, enter the co-owner or co-tenant's name, e-mail address and phone number in the space below. If you do not have a co-owner or co-tenant that is filing/paying for this tax on your behalf, answer NO.

**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**

Enter the name of the landlord.

**b. Landlord Business Name**

Enter the trade name (doing business as) for the landlord's business.

**c. Landlord Email**

Enter the email address of the landlord.

**d. Landlord Phone**

Enter the phone number of the landlord.

**e. Is the Landlord a Related Person or Affiliate?**

If the landlord from which you are leasing or leased the Taxable Commercial Space is a Related Person or Affiliate, mark YES. If the landlord is not a Related Party or Affiliate, mark NO. Note that for the period that Taxable Commercial Space is leased to a Related Party or Affiliate both the filer and the Related Person or Affiliate are liable if either of them keeps the Taxable Commercial Space Vacant.

**C8. Lease/Tenant Information**

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. If you had more than one tenant, append a statement.

**a. Tenant Name**

Enter the name of the tenant or subtenant.

**b. Tenant Business Name**

Enter the trade name (doing business as) for the tenants or subtenants.

**c. BAN**

Enter the business account number (BAN) of the tenant's or subtenant's business, if applicable. If the tenant or subtenant does not have a BAN write N/A.

**d. Email**

Enter the email address of the tenant or subtenant.

**e. Phone**

Enter the phone number of the tenant or subtenant.

**f. Start Date**

Enter the date the Taxable Commercial Space was leased.

**g. Did the lease continue after 12/31/2024?**

If the lease continued beyond 12/31/2024, mark YES. If the lease ended on or before 12/31/2024, mark NO.

**h. Lease End Date**

If the lease did not continue beyond 12/31/2024, enter the date the lease or sublease ended. If you marked YES in g, write N/A.

**i. Is the Tenant a Related Person or Affiliate?**

If the tenant to which you leased the Taxable Commercial Space is a Related Person or Affiliate, mark YES. If the tenant is not a Related Party or Affiliate, mark NO. Note that for the period that Taxable Commercial Space is leased to a Related Party or Affiliate both the filer and the Related Person or Affiliate are liable if either of them keeps the Taxable Commercial Space Vacant.

**C9. Taxable Commercial Space Occupied, Inhabited, or Used**

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? If the Taxable Commercial Space was occupied, inhabited, or used for any of the days that you did not lease the space to a person other than a Related Person or Affiliate, answer YES. If the Taxable Commercial Space was not occupied, inhabited, or used for any of the days you did not lease the space to a person other than a Related Person or Affiliate, answer NO.

Find definitions of "Related Person" and "Affiliate" in the above Definitions section.

If you answer YES, enter the days during calendar year 2024 that the Taxable Commercial Space was occupied, inhabited, or used, but not leased or subleased to a person other than a Related Person or Affiliate in the table. If more than one period during calendar year 2024, append a statement.

**a. Start Date**

Enter the start date that the space was occupied, inhabited or used by non-Related Person(s) or Affiliate.

**b. End Date**



Enter the end date that the space was occupied, inhabited or used by non-Related Person(s) or Affiliate. If the occupancy continued beyond 12/31/2024, enter "N/A."

**c. Reason**

Enter the reason that the space was occupied, inhabited, or used.

**Section D. Exclusion and Exemption Periods**

If you qualify for an exclusion or exemption during the period reported for the Taxable Commercial Space you are reporting on this Return, answer YES. If you do not qualify for an exclusion or exemption, answer NO.

A defined term with regard to these exclusions is the **"Taxpayer's Group."** For the purpose of the Commercial Vacancy Tax, **"Taxpayer's Group"** means for each taxpayer, with respect to each Taxable Commercial Space, the taxpayer, any current or former co-owner or co-tenant of the taxpayer, and any **Related Person** or **Affiliate** of the taxpayer or the taxpayer's current or former co-owner or co-tenant.

**"Related Person"** means a spouse, domestic partner, child, parent, or sibling, whether biological, adoptive, or "step."

**"Affiliate"** means a person under common majority ownership or common control with any other person, whether that ownership or control is direct or indirect. An Affiliate includes but is not limited to a person that majority owns or controls any other person or a person that is majority owned or controlled by any other person.

**D1. Was there a Qualified Building Permit Application filed for this Taxable Commercial Space during calendar year 2022, 2023 or 2024?**

"Qualified Building Permit Application Period" means the period following the date that an application for a building permit for repair, rehabilitation, or construction with respect to Taxable Commercial Space in a building or structure is filed with the City through the date the Department of Building Inspection or its successor agency grants or denies that application, but not to exceed one year. Notwithstanding the preceding sentence, if more than one building permit application is filed by or on behalf of one or more persons in the Taxpayer's Group for the same Taxable Commercial Space, the Building Permit Application Period shall mean only the applicable period following the date the first application is filed with the City by or on behalf of anyone in the Taxpayer's Group.

Mark YES if this exclusion applies to you for the Taxable Commercial Space. Mark NO if it does not.

**D1a. Building Permit Application Filing Date**

If you answered YES to D1, enter the date you or a member of your Taxpayer's Group filed the first building application permit. If you answered NO to D1, enter N/A.

**D1b. Building Permit Application Status D1a**

Enter the status of the Building Permit Application you or a member of your Taxpayer's Group reported in D1a. If you answered NO in D1, enter N/A.

**D2. Was there a Qualified Conditional Use Application filed for this Taxable Commercial Space during calendar year 2022, 2023 or 2024?**

“Qualified Conditional Use Application Period” means the 183-day period following the date that a complete application for a conditional use permit for use of Taxable Commercial Space is filed with the City, but if the Planning Commission or its successor agency does not grant or deny that application within 183 days, the Conditional Use Application Period means the period following the date that the application is filed through December 31 of the year in which the date 183 days from the application filing date falls. Notwithstanding the preceding sentence, if more than one complete conditional use permit application is filed by or on behalf of one or more persons in the Taxpayer’s Group for the same Taxable Commercial Space, the Conditional Use Application Period shall mean only the applicable period following the date the first complete application is filed with the City by or on behalf of anyone in the Taxpayer’s Group.

Mark YES if this exclusion applies to you for the Taxable Commercial Space. Mark NO if it does not.

**D2a. Conditional Use Application Filing Date**

If you answered YES to D2, enter the date you or a member of your Taxpayer’s Group filed the first conditional use permit application. If you answered NO to C2, enter N/A.

**D2b. Conditional Use Permit Number**

Enter the Conditional Use Permit number, if applicable. Otherwise, enter N/A.

**D3. Was there a Qualified Construction Permit issued for this Taxable Commercial Space during calendar year 2022, 2023 or 2024?**

“Qualified Construction Period” means the one-year period following the date that the City issues a building permit for repair, rehabilitation, or construction with respect to Taxable Commercial Space in a building or structure, provided that if the City issues multiple building permits to or for the benefit of one or more persons in the Taxpayer’s Group for the same Taxable Commercial Space, the One-Year Construction Period shall mean only the one-year period following the issuance of the first building permit to or for the benefit of anyone in the Taxpayer’s Group.

Mark YES if this exclusion applies to you for the Taxable Commercial Space. Mark NO if it does not.

**D3a. Construction Permit Issuance Date**

If you answered YES to D3, enter the date the City issued the first construction permit. If you answered NO to D3, enter N/A.

**D3b. Construction Permit Number**

Enter the construction permit number, if applicable. Otherwise, enter N/A.

**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?**

This is the two-year period following the date that Taxable Commercial Space was severely damaged and made uninhabitable or unusable due to fire, natural disaster, or other catastrophic event.

Mark YES if this exclusion applies to the Taxable Commercial Space. Mark NO if it does not.

**D4a.** Date of fire, natural disaster, or other catastrophic event. (N/A if not applicable)

If you marked YES, enter the date the Taxable Commercial Space was severely damaged and made uninhabitable or unusable due to the fire, natural disaster, or other catastrophic event. If you answered NO to D4, enter N/A.

**D5. Was there a remainder of a Qualified Lease at this Taxable Commercial Space during calendar year 2022, 2023 or 2024?**

If a lessee or sublessee has operated a business in a Taxable Commercial Space for more than 182 consecutive days during a lease or sublease of at least two years, such lessee or sublessee shall not be liable for the Vacancy Tax for the remainder of that lease or sublease, regardless of whether that lessee or sublessee keeps the Taxable Commercial Space Vacant.

Mark YES if this exemption applied to you for the Taxable Commercial Space. Mark NO if it does not.

**D5a. Remainder of Qualified Lease End Date**

Enter the end date of the lease or sublease that qualified under D5, if applicable. Otherwise, enter N/A.

[Section E. Frontage](#)

**E1. What is the total length (in feet) of the Taxable Commercial Space that is adjacent or tangent to a Public Right of Way?**

Enter the total length (in feet) of Taxable Commercial Space that is adjacent or tangent to a Public Right of Way, rounded to the nearest foot.

“Public Right of Way” means the dedicated public alleys, boulevards, courts, lanes, roads, sidewalks, spaces, streets, and ways within the City, which are under the permitting jurisdiction of the Department of Public Works.

In general, block maps on file with the San Francisco Assessor have parcel boundary lengths, but these should only be viewed as general guides and the actual linear feet of Frontage is the basis for the tax.

[Section F. Tax Summary](#)

**F1. Total days of ownership/tenancy**

Enter the number of days reported in this Return in calendar year 2024 that you or a Related Person or Affiliate owned or leased the Taxable Commercial Space. Your answers in questions C2 and C3 will help you calculate this number. Enter 365 if you owned or leased the Taxable Commercial Space for the entire year.

**F2. Number of days leased or subleased to another person**

Enter the number of days within the days included in F1 that you or a Related Person or Affiliate leased or subleased the Taxable Commercial Space to another person or persons other than a Related Person or Affiliate. Your answers in questions C4, C8f, C8g, C8h, and C8i will help you calculate this number.

**F3. Number of days inhabited, occupied, or otherwise used**

Enter the number of days within the days included in E1 and not excluded under E2 that the Taxable Commercial Space was occupied, inhabited, or used in calendar year 2022, inclusive of the start and end dates. Your answers in questions B11a and B11b will help you calculate this number.

**F4. Number of days excluded/exempted**

Enter the number of days within the days included in F1, not excluded under F2, and not occupied, inhabited, or used under F3, that are subject to an exclusion or exemption period. Your answers in Section D will help you calculate this number. In general, you may report the totality of exclusions or exemptions to the extent the exclusion or exemption dates do not overlap with each other and were not excluded under F2 or inhabited, occupied, or otherwise used in F3.

**F5. Number of Days Taxable Commercial Space was Unoccupied, Uninhabited or Unused during calendar year 2024**

Enter the number of days within the days included in F1, less the days excluded under F2, less the days inhabited, occupied, or otherwise used in F3, and less the excluded/exempted days in F4. This is the number of days that you held the Taxable Commercial Space Vacant for purposes of calculating the 2024 Commercial Vacancy Tax.

**F6. Commercial Vacancy Tax Rate**

The Commercial Vacancy Tax rate increases when a space is vacant for consecutive years.

For 2024, the rates are:

→\$250 per linear foot of Frontage for space that was vacant in calendar year 2024.

→\$500 per linear foot of Frontage for space that was vacant in calendar years 2023 and 2024.

→\$1,000 per linear foot of Frontage for space that was vacant in calendar years 2022, 2023 and 2024.

**F7. Frontage**

The Commercial Vacancy Tax rate is calculated based on building's Frontage (the total length of Taxable Commercial Space that is adjacent or tangent to the Public Right of Way) rounded to the nearest foot.

Enter the Frontage amount reported on E1.

**F8. Commercial Vacancy Tax Amount Due**

If the number of days Vacant you report in F5 is greater than 182 days, then multiply F6 by F7 and enter the result in this line. Otherwise, enter zero.

**E9. Penalties Interest and Fees**

If the Return will not be postmarked or received by February 28, 2025, you need to calculate your penalties, interest, and fees to input on this line.

**Penalty, Interest, and Fee Calculator**

Late Filing Penalty	\$0
Late Payment Penalty	

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Interest	
Administrative Fee	
Total for Line F9	

**Late Filing Penalty**

If the Return will not be postmarked or received by February 28, 2025, enter zero (\$0) on the line above. The late filing penalty has been waived for the 2022 and 2023 tax years.

**Late Payment Penalty**

If the payment associated with this Return will not be postmarked or received by February 28, 2025, enter a late payment penalty consisting of line F8 (Commercial Vacancy Tax Amount Due) multiplied by 5 percent for each month (or fraction of a month) that the amount is delinquent for the first four months, or 25 percent if the amount is delinquent for five or more months. You can use the applicable rate from the table below:

Payment Received After	Payment Received By	Penalty Percentage
2/28/2025	4/1/2025	5% (0.05)
4/1/2025	4/30/2025	10% (0.10)
4/30/2025	5/31/2025	15% (0.15)
5/31/2025	7/1/2025	20% (0.20)
7/1/2025		25% (0.25)

**Interest**

If the payment associated with this Return will not be postmarked or received by February 28, 2025, interest consisting of the amount from line F8 multiplied by one percent (1%) per month (or fraction of a month) must be added on this line. Otherwise, enter zero (\$0).

**Administrative Fee**

If this Return will not be postmarked or received by February 28, 2025, or if the payment associated with this Return is not postmarked or received by February 28, 2025, an administrative fee as listed at [sftreasurer.org/penalties](https://sftreasurer.org/penalties) must be added on this line, provided you were required to file a Return or pay the tax. Otherwise, enter zero (\$0).

**F10. Balance Due**

Enter the sum of F8 and F9. This is your reported balance due.

## Preparer Statement

Enter the information requested at the bottom of the page and sign the form. If you are an agent of the taxpayer authorized to sign this Return on the taxpayer's behalf, you must have a validly executed Power of Attorney. A Power of Attorney Declaration Form POA-1, along with instructions as to how to use the form to grant an individual authority to file a Return on behalf of a taxpayer, is available on the website of the Treasurer and Tax Collector at [sftreasurer.org](http://sftreasurer.org).

By signing the form you are certifying under penalty of perjury that you are the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the taxpayer), or an agent of the taxpayer authorized to sign this Return on behalf of the taxpayer pursuant to a validly executed Power of Attorney, and that you have examined the Return and all accompanying schedules or worksheets and have determined that, to the best of your knowledge and belief, all of the information is true, correct, and compliant with all the requirements in the Business and Tax Regulations Code. You are also acknowledging that you are providing information in response to a request for financial information pursuant to Code section 6.5-1, and that you are required by law to complete this Return in its entirety and that the Return is subject to audit.

## Appendix A Filing Examples

### Example 1: Vacant Entirety of Tax Year and in Prior Year

In this example presume Block/Lot 0001/001 at 1 SF Drive with 25 feet of linear frontage reported by the sole owner, who held the ownership interest from prior to 1/1/2022 and subsequent to 12/31/2023. There is Taxable Commercial Space at this location, the owner is not reporting a vacancy exclusion period, and the owner did not lease the property out. The owner is registered to do business in San Francisco and will file and pay timely. The property was not inhabited, occupied, or otherwise used during calendar year 2022 or 2023.

The filer writes the Block/Lot and parcel address at the top of the form. They do not fill out anything in Section A. In Section B the filer enters their BAN and goes on to Section C. The filer marks Owner in C1, the date prior to 1/1/2022 in C2, marks YES in C3, marks No in C4, marks NO in C5, and writes N/A in all of C6, C7, and C8. The filer marks NO in C9 and N/A in the subsections of that question. The filer marks NO or writes N/A in all of Section D. The filer writes 25 in E1. The filer writes 365 in F1, 0 in F2, 0 in F3, 0 in F4, and 365 in F5. The filer writes 25 in F7, multiplies by \$500, and writes the result of \$12500 in F8. The filer enters 0 in F9 and writes \$12,500 in F10.

**The Taxable Commercial Space was held Vacant. The owner multiplies the 25 feet of Frontage by \$500 to report \$12,500 in tax for this location.**

### Example 2: Vacant Part of Tax Year and in Prior Year

In this example presume Block/Lot 0002/002 at 2 SF Drive with 25 feet of linear frontage reported by the sole owner, who held the ownership interest from prior to 1/1/2022 and subsequent to 12/31/2023. There is Taxable Commercial Space at this location, the owner is not reporting a vacancy exclusion period, and the owner did not lease the property out. The owner opened a gift shop in the Taxable Commercial Space on 10/1/2023. The owner is registered to do business in San Francisco and will file and pay timely.

The filer writes the Block/Lot and parcel address at the top of the form. They do not fill out anything in Section A. In Section B the filer enters their BAN and goes on to Section C. The filer marks Owner in C1, the date prior to 1/1/2022 in C2, marks YES in C3, marks No in C4, marks NO in C5, and writes N/A in all of C6, C7, and C8. The filer marks YES in C9, 10/1/2023 in C9a, N/A in C9b, and GIFT SHOP in C9c. The filer marks NO or writes N/A in all of Section D. The filer writes 25 in E1. The filer writes 365 in 1, 0 in F2, 92 in F3, 0 in F4, and 273 in F5. The filer writes 25 in F7, multiplies by \$500, and writes the result of \$12,500 in E8. The filer enters 0 in E9 and writes \$12,500 in E10.

**The Taxable Commercial Space was held Vacant. The owner multiplies the 25 feet of Frontage by \$500 to report \$12,500 in tax for this location.**

**Example 3: Conditional Use Permit Within Year**

In this example presume Block/Lot 0003/003 at 3 SF Drive with 25 feet of linear frontage reported by the sole owner, who held the ownership interest as of 1/1/2023 and subsequent to 12/31/2023. There is Taxable Commercial Space at this location, the owner is reporting a vacancy exclusion period, and the owner did not lease the property out. The prior owner did not hold the Taxable Commercial Space Vacant in 2022. The owner files its first complete application for a conditional use permit on 1/15/2023 with an exclusion period that lapsed on 7/17/2023 because the Planning Commission granted the permit before that date. The owner opened a restaurant in the Taxable Commercial Space on 10/1/2023. The owner is registered to do business and will file and pay timely.

The filer writes the Block/Lot and parcel address at the top of the form. They do not fill out anything in Section A. In Section B the filer enters their BAN and goes on to Section C. The filer marks Owner in C1, 1/1/2023 in C2, marks YES in C3, marks No in C4, marks NO in C5, and writes N/A in all of C6, C7, and C8. The filer marks YES in C9, 10/1/2023 in C9a, N/A in C9b, and RESTAURANT in C9c. The filer marks YES on D2, writes 1/15/2023 in D2a, writes the approval date in D2b, and writes the permit number in D2d. The filer marks NO or writes N/A on D1 and its subsections, D3 and its subsections, D4 and its subsection, and D5 and its subsection. The filer writes 25 in E1. The filer writes 365 in F1, 0 in F2, 92 in F3, 183 in F4, and 90 in F5. The filer writes 25 in F7, and writes 0 in F8. The filer enters 0 in F9 and F10.

**The Taxable Commercial Space was NOT held Vacant. The owner reports zero tax due at this location.**