



Business Account Number:
Location Identification Number (LIN):
Period Covered: Due Date:
Name:
Address: City: State: Zip:

SD - SUGARY DRINKS TAX STATEMENT

- 1. Gross Number of Taxable Ounces
2. Credits in Ounces (cannot be greater than line 1, see instructions)
3. Net Number of Taxable Ounces (line 1 minus line 2)
4. Sugary Drinks Tax: Multiply line 3 by tax rate of \$0.01
Additional Charges if Delinquent:
5. Late Filing Penalty
6. Late Payment Penalty
7. Interest
8. Administrative Fee, if delinquent
9. Total Amount Due (Add lines 4 through 8)
Make checks payable to the SF Tax Collector

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 and I have examined the foregoing sugary drinks 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 and 8 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.

SIGNATURE: NAME AND TITLE:

DATE: (MM/DD/YYYY) COMPANY:

EMAIL: TELEPHONE:

Revised 06/26/2024

SUGARY DRINKS TAX STATEMENT INSTRUCTIONS

For the full text of the San Francisco Business and Tax Regulations Code Article 8 go to sftreasurer.org/regulations.

Business Account Number: Your business account number is the 7-digit number assigned to your business by the Office of San Francisco Treasurer & Tax Collector.

Location Identification Number (LIN): Your location identification number is twelve digits in length 0000000-00-000. You may look up your LIN at: sftreasurer.org/business-taxes

Period Covered: This is the tax year and period for which you are reporting. You will be required to file and pay on a quarterly basis:

Quarter	Filing Period	Due Date
First Quarter	January 1 - March 31	April 30
Second Quarter	April 1 - June 30	July 31
Third Quarter	July 1 - September 30	October 31

Due Date: 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.

LINE-BY-LINE INSTRUCTIONS

Line 1. Gross Number of Taxable Ounces: Report all distributed fluid ounces of bottled sugar-sweetened beverages and fluid ounces of sugar-sweetened beverages that could be produced from syrup or powder. To report fluid ounces from syrup or powder, calculate using the largest volume of a sugar-sweetened beverage that would typically be produced by the amount of syrup or powder based on the manufacturer's instructions. For example, if ten ounces of syrup produces 80 ounces of sugar-sweetened beverage, you would report 80 ounces. If you use the syrup or powder to produce a sugar-sweetened beverage that you sell rather than selling the syrup or powder itself, use your regular practice instead of the manufacturer's instructions to determine the largest volume of a sugar-sweetened beverage that would typically be produced by the syrup or powder. For definitions of "distribute," "sugar-sweetened beverage," "syrup," and "powder," please refer to Section 552 of the San Francisco Business and Tax Regulations Code available at sftreasurer.org/regulations.

Line 2. Credits in Ounces: Enter the amount in fluid ounces of bottled sugar-sweetened beverage, syrup, or powder (with the fluid ounces for syrup and powder calculated as described in the instructions to Line 1): (a) that is shipped to a point outside the City for distribution outside the City; or (b) on which the Tax has already been paid by another person; or (c) that has been returned to the person who Distributed it and for which the entire purchase price has been refunded in cash or credit. This amount cannot exceed the amount in line 1. If your credits exceed the amount in line 1, you may amend your filing for the period on which they were reported. All overpayments will be reviewed to determine if you are eligible for a refund.

Line 3. Net Number of Taxable Ounces: Subtract Line 2 from Line 1. This is the total taxable ounces after credits. The amount reported on this line cannot be less than zero.

Line 4. Sugary Drinks Tax: The Sugary Drinks Tax is \$0.01 per ounce. Multiply line 3 by \$0.01 to determine the Sugary Drinks Tax.

Line 5. Late Filing Penalty: If you file the Sugary Drinks Tax Statement after the due date, include a Late Filing Penalty. Please refer to sftreasurer.org/penalties.

Line 6. Late Payment Penalty: Please refer to sftreasurer.org/penalties.

Line 7. Interest: If the payment is late, multiply line 4 by the interest. Please refer to sftreasurer.org/penalties. There is no maximum limit to the amount of interest.

Line 8. Administrative Fee: If filed or paid late, include an Administrative Fee. Please refer to sftreasurer.org/penalties.

Line 9. Total Payment Due: Enter the total amount owed by adding lines 4, 5, 6, 7 and 8. If filing the statement online, visit the online payment portal at sftreasurer.org/business-taxes to submit payment. If mailing your payment along with the statement, make the check payable to the SF Tax Collector. Write your Business Account Number on the check and mail the check and statement to:

S.F. Tax Collector
P.O. Box 7425
San Francisco, CA 94120-7425

Signature: This form is not valid without the signature of the business owner or his or her legal representative.