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This document provides instructions for the 2025 Annual Business Tax Return – Ceasing Business (the “Return”) that includes returns for the Gross Receipts Tax, Commercial Rents Tax, Homelessness Gross Receipts Tax, and Overpaid Executive Gross Receipts Tax, including taxes on engaging in business within the City as an administrative office. These instructions provide a summary of the applicable rules to assist you with identifying which items to file and completing your Return. The San Francisco Business and Tax Regulations Code (referred to throughout these instructions as the “Code”) provides the law for the computation of the taxes, as well as the rules for filing the Return.

Proposition M, a comprehensive restructuring of San Francisco’s business tax system, was approved by San Francisco voters on November 5, 2024. Proposition M became effective January 1, 2025 and applies to the 2025 tax year covered by this Return.

For more information about Proposition M and San Francisco business taxes, refer to [sftreasurer.org](https://sftreasurer.org).

## Who Must File

### Persons Exempt from the Gross Receipts Tax, Commercial Rents Tax, Homelessness Gross Receipts Tax, and Overpaid Executive Gross Receipts Tax

If you are completely exempt from the Gross Receipts Tax, Commercial Rents Tax, Homelessness Gross Receipts Tax, and Overpaid Executive Gross Receipts Tax under Code sections 954, 2105, 2805.3, and 3304 respectively (summarized below), you do not need to file a Return. If you qualify for tax credits, you must file the Return to report the credits. If you are exempt from only some of the taxes and not all, complete the Return and

enter zeros for the tax from which you are exempt.

Code sections 954 and 2805.3 provide a detailed list of persons that are exempt from the Gross Receipts Tax and Homelessness Gross Receipts Tax. Such persons include:

- An organization that is exempt from income taxation by Chapter 4 (commencing with section 23701) of Part 11 of Division 2 of the Revenue and Taxation Code, or Subchapter F (commencing with section 501) of Chapter 1 of Subtitle A of the Internal Revenue Code of 1986, as amended, as qualified by Sections 502, 503, 504, and 508 of the Internal Revenue Code of 1986, as amended, only so long as those exemptions continue to exist under state or federal law.
- Banks and financial corporations exempt from local taxation under Article XIII, Section 27 of the California Constitution and Revenue and Taxation Code section 23182.
- Insurance companies exempt from local taxation under Article XIII, Section 28 of the California Constitution.
- Persons engaging in business as a for-hire motor carrier of property under Revenue and Taxation Code section 7233.
- Persons engaging in intercity transportation as a household goods carrier under Public Utilities Code section 5327.
- Charter-party carriers operating limousines that are neither domiciled nor maintain a business office with the City under Public Utilities Code section 5371.4.
- Any person upon whom the City is prohibited under the Constitution or

laws of the United States or under the Constitution or laws of the State of California from imposing the Gross Receipts Tax or Homelessness Gross Receipts Tax.

Code sections 2105 and 3304 provide detailed lists of persons that are exempt from the Commercial Rents Tax and the Overpaid Executive Gross Receipts Tax. Such persons include:

- An organization exempt from income taxation by Chapter 4 (commencing with section 23701) of Part 11 of Division 2 of the Revenue and Taxation Code, or Subchapter F (commencing with section 501) of Chapter 1 of Subtitle A of the Internal Revenue Code of 1986, as amended, as qualified by sections 502, 503, 504, and 508 of the Internal Revenue Code of 1986, only so long as those exemptions continue to exist under state or federal law.
- Any person upon whom the City is prohibited under the Constitution or laws of the United States or under the Constitution or laws of the State of California from imposing the Commercial Rents Tax, Homelessness Gross Receipts Tax, or Overpaid Executive Gross Receipts Tax, as applicable.

Additionally, Code section 3304(e) exempts from the Overpaid Executive Gross Receipts Tax persons or combined groups that meet both of the following:

- The total combined number of employees of the person and its related entities within the United States as of the last day of the tax year was 1,000 or less; and

- The total combined gross receipts of that person and its related entities reported on United States federal income tax return(s) for the tax year was \$1 billion or less.

### Non-Exempt Persons Other Than Lessors of Residential Real Estate

Persons other than lessors of residential real estate must file a Return if they were engaged in business in San Francisco in tax year 2025 (as defined in Code section 6.2-12, qualified by Code sections 952.3(f) and (g)) and are not otherwise exempt under Code sections 954, 2105, 2805.3, and 3304 unless their combined taxable gross receipts in the City, computed without regard to the small business exemption in Code section 954.1, is less than or equal to \$5,000,000.

Persons other than lessors of residential real estate also must file a Return if they have over \$2,325,000 in combined taxable gross receipts in the City, computed without regard to the small business exemption in Code section 954.1, and receive gross receipts from the lease of Commercial Space in properties in the City.

Also, persons who made estimated payments must file a Return regardless of their gross receipts in order to request a refund of the estimated payments.

Additionally, persons engaged in business within the City as an administrative office, as defined in Code section 953.8(b) must file a Return regardless of their gross receipts or payroll expense.

Due to the extensive features offered in the online filing, taxpayers are encouraged to use the online form if they are eligible to do so.

### Small Business Exemption Thresholds

For persons other than lessors of residential real estate, the small business tax exemption

threshold for the Gross Receipts Tax, Homelessness Gross Receipts Tax, and Overpaid Executive Gross Receipts Tax is \$5,000,000 of combined taxable gross receipts in the City. The small business exemption threshold for the Commercial Rents Tax is \$2,325,000 in combined taxable gross receipts in the City from all business activities (not just receipts from the lease of commercial space.) Neither of these exemptions is applicable to persons engaging in business within the City as an administrative office.

### Non-Exempt Lessors of Residential Real Estate

For purposes of this Return, a lessor of residential real estate is treated as a separate person (with a separate Business Account Number) with respect to each individual building in which it leases residential real estate units, and must file a separate Return for each individual building and for its other business activities combined. A lessor of residential real estate must therefore allocate its gross receipts and payroll to each individual building in which it leases residential real estate units and to its other business activities combined. “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.

Lessors of residential real estate in San Francisco must file a Return for each building in San Francisco under a separate Business Account Number to correctly report their tax liability.

In addition to completing the necessary Returns, lessors of residential real estate that engage in any business other than leasing residential real estate (e.g., leasing commercial real estate, retailing, etc.) must

complete this Return under a separate Business Account Number for the portion of their business that is not leasing residential real estate.

Lessors of residential real estate in San Francisco must file a Return for each building if they are not otherwise exempt under Code section 954 unless they lease fewer than 4 units in any individual building.

### Example 1: Lessor of Residential Real Estate Registration and Filing Requirements

Assume Corporation A leases 10 residential units and 5 commercial units in Building A, leases 3 residential units and 4 commercial units in Building B, and generates \$14,000,000 of gross receipts from these activities.

Based on its books and records, Corporation A determines that \$13,000,000 of its gross receipts are from the lease of the 9 commercial units, \$750,000 are from the lease of the 10 residential units in Building A, and \$250,000 are from the lease of the 3 residential units in Building B.

Corporation A must file a Gross Receipts Tax Return reflecting the \$13,000,000 gross receipts from the 9 commercial units because its gross receipts were not less than or equal to the small business exemption threshold.

Corporation A also must register as a separate person and file a Gross Receipts Tax Return reflecting the \$750,000 gross receipts from the 10 residential units in Building A because Corporation A leases more than 3 residential units in Building A. Corporation A would not need to file a Gross Receipts Tax Return for the 3 residential units in Building B because Corporation A leases fewer than 4 residential units in Building B.

### Combined Groups

All persons and their related entities (defined below) must file Gross Receipts Tax, Commercial Rents Tax, Homelessness Gross Receipts Tax, and Overpaid Executive Gross Receipts Tax Returns on a combined basis,

reflecting the gross receipts and other tax attributes (e.g., credits and exclusions, payroll for apportionment, etc.) of all related entities. The gross receipts taxes on persons engaged in business within the City as an administrative office also must be reported on a combined basis. For purposes of these instructions, the terms “you” and “your” will refer to the filer and any related entities if a combined group, unless otherwise noted.

For purposes of this Return, the term “combined group” refers to a taxpayer and all of its related entities. A person is a related entity to a taxpayer if: (1) that person and the taxpayer are permitted or required to have their income reflected on the same combined report for California Franchise or Income Tax purposes; or (2) that person and one or more other persons (including the taxpayer) derive gross receipts solely from sources within California and their business activities are such that, if conducted both within and outside California, a combined report would be required for California Franchise or Income Tax purposes.

If an entity was a member of your combined group for only a portion of tax year 2025, include that entity in your combined group’s Return for the portion of tax year 2025 that it was a member. For the portion of tax year 2025 that the entity was not a part of your combined group, that entity will have to file separately or as part of another combined group.

If you are currently a non-filing member of a combined group but were a separate entity for a portion of the year, you must file as a separate entity for that portion of tax year 2025 that you were a separate entity engaged in business in San Francisco.

If your combined group for California Franchise or Income Tax purposes includes an

entity that is exempt from the Gross Receipts Tax, Commercial Rents Tax, Homelessness Gross Receipts Tax, and/or Overpaid Executive Gross Receipts Tax (e.g., banks or financial corporations exempt from local taxation under Article XIII, Section 27 of the California Constitution and Revenue and Taxation Code section 23182), you should exclude the gross receipts, payroll for apportionment purposes, and other tax attributes of this exempt entity from your combined Return.

To file a Return on behalf of a combined group, you must have authorization to file on behalf of each taxpayer in the combined group. A form for this purpose, Authorization To Be Included In Combined Filings (Power of Attorney) – Form POA-2, is available on the website of the Office of the Treasurer and Tax Collector at [www.sftreasurer.org](http://www.sftreasurer.org) by entering “POA-2” in the search bar. You do not need to submit this form with your Return.

NOTE: Pursuant to Tax Collector Regulation 2014-2, a single-member entity (including a single-member limited liability company) treated as a disregarded entity for federal income tax purposes will be disregarded for purposes of the Gross Receipts Tax and business registration requirements. This also applies to the Commercial Rents Tax, Homelessness Gross Receipts Tax, and Overpaid Executive Gross Receipts Tax. Each such entity will be treated as a sole proprietorship, branch, or division of its owner. The owner of the disregarded entity will be the registrant and taxpayer for purposes of the Gross Receipts Tax, Commercial Rents Tax, Homelessness Gross Receipts Tax, Overpaid Executive Gross Receipts Tax, and business registration requirements.



## When You Must File

Returns and payments are due within 30 days of ceasing business.

Paper filings may be mailed via U.S. Postal Service to:

Office of the Treasurer & Tax Collector  
POBox 7425  
San Francisco, CA 94120

Paper filings may also be delivered in person to:

Office of the Treasurer & Tax Collector  
1 Dr. Carlton B. Goodlett Pl, City Hall Room 140  
San Francisco, CA 94102

## Penalties, Interest, and Fees for Filing Late

You must calculate and input penalties, interest, and fees for each tax for which you are required to file a Return if you are filing after 30 days of ceasing business.

Penalty, Interest, and Fee Calculator Table  
(Complete for Each Tax)

Late Filing Penalty	
Late Payment Penalty	
Interest	
Administrative Fee	
Total to Input on Form	

### Late Filing Penalty

If the Return will not be postmarked or received within 30 days of ceasing business, write \$100 on the line above, provided you were required to file a Return for this tax. Otherwise, enter zero (\$0).

### Late Payment Penalty

If the payment associated with this Return will not be postmarked or received within 30 days of ceasing business, enter a late payment penalty consisting of the remaining tax

principal due for the subject tax 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 more than four months. You can use the applicable rate from the table below using the dates in the table below as a guide:

Payment Received After	Payment Received By	Penalty Percentage
30 days	1 month and 30 days	5% (0.05)
1 month and 30 days	2 months and 30 days	10% (0.10)
2 months and 30 days	3 months and 30 days	15% (0.15)
3 months and 30 days	4 months and 30 days	20% (0.20)
4 months and 30 days		25% (0.25)

Otherwise, enter \$0.

### Interest

If the payment associated with this Return will not be postmarked or received until within 30 days of ceasing business, interest consisting of the remaining tax principal due 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 within 30 days of ceasing business, or if the payment associated with this Return will not be postmarked or received within 30 days of ceasing business, an administrative fee of \$58 must be added for each tax, provided you were required to file a Return or pay the tax. Otherwise, enter zero (\$0).

### Penalties, Interest, and Fees Input

Input the total of the table as calculated for each tax. The instructions for the line on each

form that covers penalties, interest, and fees  
will direct back to this section of the  
instructions.



## Preparing Your Return For Submission

Your Return will consist of multiple component pieces that must all be submitted in order for your filing to be considered complete. Incomplete Returns are not considered to have been submitted and will be subject to applicable penalties, interest, and fees.

Many businesses will need to submit the following packet:

- 1) Form ABT-2025;
- 2) Form GR-2025;
- 3) The applicable Attachments GR-2025 for each business activity in which the person engaged during the tax year;
- 4) Form HGR-2025;
- 5) Form OE-2025; and
- 6) Form CRT-2025

In addition to the documents above, businesses reporting the Commercial Rents Tax Credit for Qualified Childcare Facilities, the Gross Receipts Tax Credit for Opening a Physical Location in Designated Areas in the City, the Gross Receipts Tax Credit for Stadium Operator Admissions Tax Paid, the Gross Receipts Tax Credit for the First Lessor of a Qualified Building, or the Gross Receipts Tax Credit for Supermarkets and Other Grocery Retailers must submit the applicable Form(s) CE-2025 to substantiate their tax credit.

Persons who have gross receipts from the lease of Commercial Space in tax year 2025 or made estimated tax payments toward the Commercial Rents Tax must file a Form CRT-2025.

Persons filing on behalf of a combined group of related entities must submit a Form CG-2025, Combined Groups and Certain Separate Filers, reflecting each related entity in the

combined group doing business in San Francisco. Persons that were part of a combined group for any portion of the tax year (even if filing separately with this Return) must also submit Form CG-2025.

Finally, persons that are engaged in business in the City as an administrative office must submit only Form ABT-2025 and Form AOT-2025, Taxes on Administrative Offices (unless the filer is a combined group or claiming a tax credit) and do not need to submit any of the other documents, as they are not applicable to the filing. Combined groups subject to the Administrative Office Tax must attach a list of all related entities engaged in business in San Francisco, including for each entity the Business Account Number (BAN), business name(s), and a percentage to indicate what percent the entity was in the combined group for the filing period (100% if the entity was fully included in the combined group for the entire year).

## Form ABT-2025

This form provides our office with important tax information and confirms whether you are subject to the Administrative Office Tax. You must answer all questions on this form unless otherwise noted. If you do not answer all required questions, your filing will be considered incomplete and will be subject to applicable penalties, interest, and fees.

**Remember: Combined groups must respond to all questions on a combined basis, including all related entities.**

### Section A. Tax Questionnaire

#### A1. Business Personal Property

Mark “Yes” if you had any taxable business personal property in the City during the tax year. Otherwise mark “No.”

Business Personal Property includes items like machinery, equipment, fixtures, and leasehold improvements held or used in connection with a trade or business. Business property owners must file a property statement each year with the Business Personal Property Division (BPP) of the Office of the Assessor-Recorder detailing the acquisition cost of all supplies, equipment, fixtures, and improvements owned at each location within the City and County of San Francisco.

For more information, visit [sf.gov](https://sf.gov) and search “business personal property.”

#### A2. Average Weekly Employees

Write your average number of weekly employees for your entire business (not just San Francisco). This is a survey question that does not affect your Gross Receipts Tax liability.

#### A3. Number of San Francisco Employees

Enter the number of your San Francisco employees (full- and part-time) at the end of the period for which you are filing this Return.

#### A4. NAICS Code

Enter the six digit 2022 North American Industry Classification System Code that best matches your principal business activity. This will be displayed on your registration certificate. To research which NAICS Codes applies to your business, visit [www.census.gov/naics](https://www.census.gov/naics).

#### A5. Combined Group of Related Entities

Mark “Yes” if you are filing on behalf of a combined group of related entities (as defined above), or if you (or any portion of your business) were part of a combined group for any portion of the tax year, even if not filing as part of a combined group with this Return. Otherwise mark “No.” If you mark “Yes” you must complete Form CG-2025.

Note, generally combined groups of related entities are corporations that file a Form 100 or Form 100W with the California Franchise Tax Board on the basis of a combined report. Generally, S-Corps and their income cannot be included or reflected in a combined report and would not qualify for inclusion in a combined group of related entities, except that unitary partnerships owned by an S-Corp may be included in a combined group with the S-Corp to the extent of the S-Corp’s ownership percentage. Nor would a corporate owner or subsidiary excluded from a water’s edge filing with the California Franchise Tax Board be included in a combined group.

#### A6. Receipts From the Lease of Real Estate in San Francisco

Mark “Yes” if you receive any amounts from the lease of real estate in San Francisco, including

subleases, and attach Form CRT-2025. If you do not have amounts from the lease of real estate in San Francisco, mark “No.”

### **A7. Tax Credits**

Mark “Yes” if you are reporting tax credits, and attach Form CE-2025. If you are not reporting tax credits mark “No.”

## **Section B. Administrative Office Tax Questionnaire**

This section contains four questions that will determine whether you are subject to the Administrative Office Tax component of the Gross Receipts Tax. If you are the filer of a combined group, answer these questions on a combined basis. However, for purposes of these questions only, a person is a “related entity” if they could be included in the same combined report for California Franchise or Income Tax purposes but for the existence of a water’s edge election (i.e., you should ignore any water’s edge election for purposes of these five questions).

If you answer “Yes” to question B1, or “No” to question B2 and “Yes” to each of B3, B4, and B5, you are subject to the Administrative Office Tax and should file Form ABT-2025, and attach a list of related entities, if filing on behalf of a combined group. The list must include all related entities doing business in San Francisco, and must include for each entity the Business Account Number, business name(s), and a percentage to indicate what percent the entity was in the combined group for the filing period. If you answer: (1) “No” to question B1 and “Yes” to question B2; or (2) “No” to questions B1 and B2, and “No” to any one of questions B3, B4, or B5, you do not qualify for the Administrative Office Tax and should file all necessary Gross Receipts Tax forms. If you file Form AOT-2025 when you do not qualify, your filing will not be

accepted, and you will be subject to applicable penalties, interest, and fees.

For a person or combined group’s classification as engaging in business within the City as an administrative office to change from one tax year to the next, the person or combined group must fail to satisfy at least one of the three conditions for the current tax year and the immediately preceding two tax years. Therefore, if a person or combined group was engaging in business within the City as an administrative office in tax year 2024, by definition it must be engaging in business within the City as an administrative office in tax year 2025.

For a person or combined group’s classification as not engaging in business within the City as an administrative office to change from one tax year to the next, the person or combined group must satisfy all three of the conditions for the current tax year and the immediately preceding two tax years. Therefore, if a person was engaged in business in the City in tax year 2024 but was not engaging in business within the City as an administrative office in tax year 2024, by definition it must not be engaging in business within the City as an administrative office in tax year 2025.

However, if a person or combined group did not engage in business in the City in tax year 2024, AND meets all three criteria for engaging in business within the City as an administrative office in tax year 2025, then it must report as an administrative office since its classification is not changing.

### **B1. 2024 Filing Requirement**

Mark “Yes” if this business (and any related entities, as defined in Code section 953.8(c)) engaged in business within the City as an administrative office (as defined in Code section 953.8(b)(1)) in tax year 2024. If the

business did not engage in business within the City as an administrative office in tax year 2024, mark “No.”

## **B2. Engaged in Business in 2024**

Mark “Yes” if your business (and related entities, as defined in Code section 953.8(c)) engaged in business in the City in 2024. Mark “No” if your business (and related entities, as defined in Code section 953.8(c)) did not engage in business in the City in 2024. If you answer “Yes” do not complete B3 through B5 and go on to Section C.

## **B3. Employees**

Mark “Yes” if the total combined number of full-time and part-time employees within the United States of your business (and any related entities, as defined in Code section 953.8(c)) exceeded 1,000 as of the last day of the tax year (i.e., as of the last day you were engaged in business in the City). Otherwise, mark “No.”

## **B4. Gross Receipts**

Mark “Yes” if the total combined gross receipts of your business (and any related entities, as defined in Code section 953.8(c)) reported on United States federal income tax return(s) for your most recently completed federal income tax year exceeded one billion dollars (\$1,000,000,000). Otherwise, mark “No.”

## **B5. Payroll Expense Attributable to Administrative or Management Services**

Mark “Yes” if over 50 percent of the total combined payroll expense in the City, as defined in Code section 953.8(f), of your business (and any related entities, as defined in Code section 953.8(c), in tax year 2025 was associated with providing administrative or management services exclusively to you and any of your related entities. Otherwise, mark “No.” For the purpose of this question,

“administrative or management services” comprises internal support services provided on an enterprise-wide basis, such as executive office oversight, company business strategy, recordkeeping, risk management, personnel administration, legal, accounting, market research and analysis, and training services. “Administrative or management services” does not include sales personnel or personnel actively engaged in marketing, research and development, direct customer service, and product support services.

NOTE: If you answered “Yes” to question B1, or “No” to question B2 and “Yes” to all three of questions B3, B4, and B5, you may proceed to Form AOT-2025 and do not need to complete Forms GR-2025, HGR-2025, or OE-2025. However, you must submit Form ABT-2025 with your signed Form AOT-2025, and must still complete Form CRT-2025 if you have gross receipts from the lease of commercial space (including subleases).

If you answered “No” to question B1 and “yes” to question B2, or you answered “No” to questions B1 and B2 and “No” to any one of questions B3, B4, and B5, do not complete Form AOT-2025, and proceed to complete Forms GR-2025, HGR-2025, CRT, 2025, and OE-2025, as applicable.

## **Section C. Obligation Summary After Credits, Installments, Penalties, Interest, and Fees**

In this section you will transfer amounts due after credits, estimated tax payments, penalties, interest, and fees.

### **C1. Gross Receipts Tax**

Transfer the entry from Form GR-2025 line D7.

### **C2. Homelessness Gross Receipts Tax**

Transfer the entry from Form HGR-2025 line C5.

**C3. Commercial Rents Tax**

Transfer the entry from Form CRT-2025 line D7.

**C4. Overpaid Executive Gross Receipts Tax**

Transfer the entry from Form OE-2025 line C7.

**C5. Taxes on Administrative Offices**

Transfer the entry from Form AOT-2025 line D1.

**C6. Total Due**

Sum lines C1 through C5. This is the amount due for all annual business taxes covered by this Return.

## Form CRT-2025

Form CRT-2025 is for reporting your Commercial Rents Tax. Complete this form if you exceed the small business exemption threshold as described in Who Must File above, made estimated payments of the Commercial Rents Tax, or are claiming a credit for a Qualifying Child Care Facility. If you receive amounts from a sublease of space, you must report and pay tax on those amounts.

### Section A. 2025 Taxable Commercial Space Base

In this section of the form you will calculate which of the receipts you receive are taxable under the Commercial Rents Tax.

#### A1. Taxable Gross Receipts – All Business Activities

Enter taxable gross receipts from all business activities. These amounts are transferred from Form GR-2025. If taxable gross receipts from all business activities are less than the small business exemption threshold, and you were not subject to the tax on administrative office business activities, no Commercial Rents Tax is due. Stop here.

#### A2. All Gross Receipts

Enter all receipts from the lease or sublease of real estate in San Francisco, including but not limited to reimbursements and other amounts received from tenants or subtenants pursuant to the terms of the lease or sublease.

#### A3. Residential Real Estate

Enter all receipts included in line A2 from the lease of residential real estate, as defined in

Section 954.1 of the Code. These amounts are not taxable under this tax.

Note, a lessor of residential real estate is treated as a separate person with respect to each individual building in which it leases residential real estate. If you are reporting gross receipts from residential real estate on this form you may need to correct your business registration separately from filing this Return.

#### A4. Industrial Use

Enter all gross receipts included in line A2 that are from space used for Industrial Use, as defined in Section 102 of the Planning Code as of June 5, 2018. These amounts are not taxable under this tax.

#### A5. Arts Activities

Enter all gross receipts included in line A2 that are from space used for Arts Activities, as defined in Section 102 of the Planning Code as of June 5, 2018. These amounts are not taxable under this tax.

#### A6. Retail Not Formula Retail

Enter all gross receipts included in line A2 that are from space used for Retail Sales or Services Activities or Retail Sales or Service Establishments, as defined in Section 303.1(c) of the Planning Code as of June 5, 2018, that are not Formula Retail uses as defined in Section 303.1(b) of the Planning Code as of June 5, 2018.

#### A7. Exempt Tenants

Enter all gross receipts included in line A2 that are received from exempt tenants, including governments and certain non-profits. Exempt

tenants are further discussed in Code section 2105.

#### **A8. Rent Subject to Transient Occupancy Tax**

Enter all gross receipts included in line A2 that are from rent subject to the Transient Occupancy Tax. Include in this line any rent that would be subject to the Transient Occupancy Tax, but for an exemption in Code section 506. For more information about the Transient Occupancy Tax and rent subject to that tax, see Article 7 of the Code.

#### **A9. Rent Subject to Parking Tax**

Enter all gross receipts included in line A2 that are from rent subject to the Parking Tax. Include in this line rent that would be subject to the Parking Tax but for an exemption in Code section 606. For more information about the Parking Tax and rent subject to that tax, see Article 9 of the Code.

#### **A10. Total Non-Taxable Receipts**

Sum lines A3 through A9 and enter here. These are the receipts that are not taxable under the Commercial Rents Tax.

#### **A11. Receipts From Taxable Commercial Space**

Subtract line A10 from line A2 and enter here. These are the receipts from the lease of taxable Commercial Space.

### **Section B. Warehouse Space Calculation**

In this section you will calculate the tax on gross receipts from the lease of Warehouse Space, as defined in Section 2103(b) of the Code.

#### **B1. Warehouse Space**

Of the amount in line A11, enter all gross receipts that are from the lease of Warehouse

Space, as defined in Section 2103(b) of the Code.

#### **B2. Warehouse Space Tax Calculation**

Multiply line B1 by 1.00%, which is the Warehouse Space tax rate. This is the Commercial Rents Tax for receipts from the lease of Warehouse Space, before credits.

### **Section C. Commercial Space (Other Than Warehouse Space) Calculation**

In this section you will calculate the tax on gross receipts from the lease of Commercial Space, as defined in Section 2103(b) of the Code, other than Warehouse Space.

#### **C1. Commercial Space (Other Than Warehouse Space)**

Subtract line B1 from line A11. This is the gross receipts from the lease of taxable Commercial Space other than Warehouse Space.

#### **C2. Commercial Space (Other Than Warehouse Space) Tax Calculation**

Multiply line C1 by 3.50%, which is the tax rate for receipts from the lease of Commercial Space other than Warehouse Space. This is the Commercial Rents Tax for receipts from the lease of Commercial Space other than Warehouse Space, before credits.

#### **D1. Commercial Rents Tax Before Tax Credits**

Sum lines B2 and C2. This is your Commercial Rents Tax before credits.

#### **D2. Commercial Rents Tax Credits**

A tax credit is available for persons that lease or provide Commercial Space in a property for a Qualifying Child Care Facility, as specified in Code section 2106.1. The tax credit is based on the total number of infants, toddlers, and pre-school age children for which the Qualifying Child Care Facility is



licensed by the California Department of Social Services to provide care.

Number of Infants, Toddlers, and Preschool-Age Children	Amount of Credit
1 to 49	\$7,200
50 to 99	\$16,000
100 or more	\$36,000

Complete Form CE-2025 and attach the required documentation to claim this credit.

Enter the sum of all credits at all locations in San Francisco.

### **D3. Commercial Rents Tax after Credits**

Subtract line D2 from line D1 and enter the result. If less than zero, enter zero. This is your Commercial Rents Tax after credits.

### **D4. Commercial Rents Tax Estimated Payments**

If you made payments prior to filing this return (typically in April, July or October of the subject tax year) enter those amounts here.

### **D5. Remaining Commercial Rents Tax Principal Due**

Subtract line D4 from line D3 to arrive at the principal amount due after estimated payments.

### **D6. Penalties, Interest, and Fees**

If you are filing more than 30 days after ceasing business, you need to calculate your penalties, interest, and fees to input on this line. See the general instructions under When to File to calculate the amount for this line.

### **D7. Amount Due**

Add line D6 to line D5. This is the amount due from this tax and will be transferred to Form ABT-2025 Section C.

## **Taxpayer 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 Office of the Treasurer and Tax Collector at [www.sftreasurer.org](http://www.sftreasurer.org) by entering "POA-1" in the search bar.

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 of the San Francisco 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.

## Form GR-2025

Form GR-2025 is for reporting your Gross Receipts Tax.

### Section A. Questionnaire

This section will guide you in determining which attachments to complete when reporting your gross receipts. If you answer “Yes” to any of the questions in Section A, you must complete and attach an Attachment GR-2025 for all applicable business activity categories. If you answer “No” to all questions in Section A, you do not need to attach an Attachment GR-2025.

#### A1. Lessor of Residential Real Estate

If you are filing as a lessor of residential real estate, mark “Yes.” Otherwise mark “No.”

See instructions above regarding separate registration by building for Lessors of Residential Real Estate.

To file as a lessor of residential real estate you must complete an Attachment GR-2025 as a Lessor of Residential Real Estate (Category 3 Business Activities).

#### A2. Exclusions from Taxable Gross Receipts

Mark “Yes” if you report exclusions from taxable gross receipts. To report exclusions from taxable gross receipts you must complete an Attachment GR-2025 for the applicable business activity category/ies. Otherwise, mark “No.”

Exclusions from taxable gross receipts include but are not limited to:

- Amounts received from or charged to any related entity (as defined in Code section 952.5).
- Interest, dividends, capital gains, other amounts received on account of financial instruments, and

distributions from business entities, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments, or from the provision of services, to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

- Allocations of income or gain, or distributions (including returns on capital) from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from an investment in such entity, and not from any other property sold to, or services provided to, such entity.
- Receipts received from the sale of real property with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Business and Tax Regulations Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1.
- Any federal, state, or local tax imposed on or with respect to retail sales whether imposed upon the retailer or upon the purchaser and regardless of whether the amount of

tax is stated as a separate charge, or such part of the sales price of any property previously sold and returned by the purchaser to the seller which is refunded by the seller by way of cash or credit allowances given or taken as part payment on any property so accepted for resale;

- Any federal, state or local tax imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer;
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer's customers and remits to the appropriate governmental entity imposing such tax; and
- Any tax refunds received by a person from a governmental entity.

### **A3. Business Activities Outside San Francisco**

Mark "Yes" if you have gross receipts from business activities outside of the City. Business activities outside the City include, but are not limited to, payroll expense incurred for work performed outside the City, sales of tangible personal property delivered to customers outside the City, or services the benefit of which is received outside the City. Otherwise mark "No."

To report gross receipts from business activities outside San Francisco you must complete an Attachment GR-2025 for the applicable business activity category(ies).

### **A4. Apportion Gross Receipts Using Payroll Apportionment**

Mark "Yes" if you apportion gross receipts using payroll apportionment under Code section 956.2. Generally, taxpayers with

business activities both inside and outside the City in Category 1, 4, 5, or 6 would apportion gross receipts using payroll. Business activities outside the City may include payroll expense, sales, or services provided to customers outside the City. Otherwise mark "No."

To apportion gross receipts using payroll you must complete an Attachment GR-2025 for the applicable business activity category(ies) using the payroll apportionment calculation below.

If you are only reporting business activities in Categories 2, 3, or 7, or you are a lessor of residential real estate, you may skip A4a, A4b, and A4c.

### **A4a. Total Payroll Within and Outside San Francisco**

Total payroll within and outside San Francisco is the total worldwide compensation paid by you and any related entities, unless you made a valid water's edge election for California Franchise Tax purposes, in which case your total payroll is determined in accordance with that election. If you had employees, "compensation" means wages, salaries, commissions, and any other form of remuneration paid to those employees for services. If you had no employees, compensation includes all taxable income for federal income tax purposes of your owners or proprietors who are individuals. If you had no payroll during tax year 2025, enter zero.

### **A4b. Payroll Within San Francisco**

Payroll within San Francisco is determined by allocating total payroll within and outside San Francisco under Code section 956.2(e). If you had no payroll within San Francisco during tax year 2025, enter zero.

### **A4c. Apportionment Percentage**

Divide line A4b (payroll within San Francisco) by line A4a (total payroll within and outside San Francisco) and enter the result. This is your payroll apportionment and should be input on line C1 of each Attachment GR-2025, if applicable.

### Section B. Business Activity

This section organizes your San Francisco gross receipts across business activities. Check each applicable business activity. If you answered “NO” to all the questions in Section A, enter your total gross receipts everywhere for each business activity category. If you answered “YES” to any of the questions in Section A, enter the amount from line E1 of the corresponding Attachment GR-2025 for each applicable business activity category and attach the Attachment GR-2025.

If you have \$10,000 or less in gross receipts from any one of Business Activity Categories 1 through 7, inclusive, prior to applying allocation or apportionment rules, you may include those receipts in the Business Activity Category that generated the most gross receipts before allocating or apportioning gross receipts. If no single activity generated the most gross receipts because you had the same amount of gross receipts from more than one Business Activity Category, then you may include the \$10,000 or less in gross receipts in the Business Activity Category with the highest tax rates among the Business Activity Categories that generated the same highest amount of gross receipts.

If you are not filing as a lessor of residential real estate and line B8 exceeds the small business exemption threshold described in Who Must File above, or if you are filing as a lessor of residential estate and you leased out more than 3 units in the building for which you are filing this Return, calculate your tax liability.

If you are not filing as a lessor of residential real estate and line A8 does not exceed the small business exemption threshold described in Who Must File above, or if you are filing as a lessor of residential real estate and you leased out fewer than 4 units in the building for which you are filing this Return, do not complete the tax calculation, and enter \$0 on line D1 of this Form GR-2025.

### Section C. Gross Receipts Tax Calculation

Complete this section if: (1) you are not filing as a lessor of residential real estate and your taxable gross receipts reported on line B8 exceed the small business exemption threshold described in Who Must File above; or (2) you are filing as a lessor of residential real estate and you leased out more than 3 units in the building for which you are filing this Return.

For each of the tables C1 through C7, input the taxable gross receipts for the subject business activity in each of the ranges listed in column a. Then multiply each of the rows of column a by the corresponding tax rate in column b. Then sum column b, and report the sum in row c. An example of this calculation is provided below.

#### Example of a Gross Receipts Calculation Table Computation

In the table below, a taxpayer has \$600,000,000 in taxable gross receipts in the City in Category 1 business activities. The columns and rows are filled in to demonstrate the calculation of tax for this business activity.

C1. Category 1 Gross Receipts

Range	a. Gross Receipts in Range	Tax Rate	b. Tax in Range
\$0 to \$1,000,000	<b>\$1,000,000</b>	0.100%	<b>\$1,000.00</b>
\$1,000,000.01 to \$2,500,000	<b>\$1,500,000</b>	0.130%	<b>\$1,950.00</b>
\$2,500,000.01 to \$25,000,000	<b>\$22,500,000</b>	0.180%	<b>\$40,500.00</b>
\$25,000,000.01 to \$50,000,000	<b>\$25,000,000</b>	0.336%	<b>\$84,000.00</b>
\$50,000,000.01 to \$75,000,000	<b>\$25,000,000</b>	0.336%	<b>\$84,000.00</b>
\$75,000,000.01 to \$100,000,000	<b>\$25,000,000</b>	0.336%	<b>\$84,000.00</b>
\$100,000,000.01 to \$150,000,000	<b>\$50,000,000</b>	0.336%	<b>\$168,000.00</b>
\$150,000,000.01 to \$250,000,000	<b>\$100,000,000</b>	0.504%	<b>\$504,000.00</b>
\$250,000,000.01 to \$500,000,000	<b>\$250,000,000</b>	0.672%	<b>\$1,680,000.00</b>
\$500,000,000.01 to \$1,000,000,000	<b>\$100,000,000</b>	0.840%	<b>\$840,000.00</b>
\$1,000,000,000.01 and over	<b>\$0</b>	1.008%	<b>\$0</b>
c. Total	<b>\$600,000,000</b>		<b>\$3,487,450.00</b>

Once you have completed the tables in C1 through C7 for all business activities, summarize the totals in table C8.

## Section D. Obligation Summary

### D1. Gross Receipts Tax

If you are not filing as a lessor of residential real estate and line A8 is less than or equal to the small business exemption threshold described in Who Must File above, or if you are filing as a lessor of residential real estate and you leased out fewer than 3 units in the building for which you are filing this Return, enter “\$0” on this line. Otherwise, enter the amount from line C8.

### D2. Gross Receipts Tax Credits

If you are reporting the Gross Receipts Tax Credit for Opening a Physical Location in Designated Areas in the City, input the result from Form CE-2025 line B5.

If you are reporting the Gross Receipts Tax Credit for Stadium Operator Admissions Taxes Paid, input the result from Form CE-2025 line C2.

If you are reporting the Gross Receipts Tax Credit as the First Lessee of a Qualified Building, input the result from Form CE-2025 line D3.

If you are reporting the Gross Receipts Tax Credit for Supermarkets and Other Grocery Retailers, input the result from Form CE-2025 line E5b.

If you are claiming more than one of the credits described above, combine the credits to enter on this line D1.

### D3. Gross Receipts Tax After Credits

Subtract line D2 from line D1 and enter the result. If the result is less than \$0, enter \$0.

### D4. Gross Receipts Tax Estimated Payments

If you made payments prior to filing this Return (typically in April, July or October of the subject tax year) enter those amounts here.

### D5. Remaining Gross Receipts Tax Principal Due

Subtract line D4 from line D3 to arrive at the principal amount due after estimated payments.

### D6. Penalties, Interest, and Fees

If you are filing more than 30 days after ceasing business, you need to calculate your penalties, interest, and fees to input on this line. See the general instructions under When to File to calculate the amount for this line.

## D7. Amount Due

Add D5 to D6. This is the amount due from this tax and will be transferred to Form ABT-2025 Section C.

### Community Challenge Grant

If you would like to designate a portion of your tax liability on line D3 to the Neighborhood Beautification and Graffiti Clean-up Fund (also known as the "Community Challenge Grant Program") you may:

1. Check the box at left to designate 5.5 percent (0.055) of your tax liability; or
2. Enter an amount in the box at right up to 5.5 percent of your total tax liability.

These designations will not increase your tax liability, but will designate a portion of the tax you pay to go to the Community Challenge Grant Program.

### Taxpayer 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 Office of the Treasurer and Tax Collector at [www.sftreasurer.org](http://www.sftreasurer.org) by entering "POA-1" in the search bar.

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 of the San Francisco 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.

## Form HGR-2025

Form HGR-2025 is for reporting your Homelessness Gross Receipts Tax. Complete this form if your combined taxable San Francisco gross receipts for any business activity category exceed \$25,000,000 for the tax year or you made estimated payments toward the Homelessness Gross Receipts Tax. Note, this threshold was changed by Proposition Min 2024.

### Section A. Homelessness Gross Receipts Tax Calculation

Complete the following instructions for each of the business activity categories where you have taxable gross receipts.

#### a. Taxable San Francisco Gross Receipts

Transfer the amount from Form GR-2025 for each business activity category.

#### b. Excluded Gross Receipts Subject to Commercial Rents Tax

Amounts received in each business activity category that are subject to the Commercial Rents Tax are excluded from taxation under the Homelessness Gross Receipts Tax. Enter those amounts from Form CRT-2025 line 1 to the extent they were included in the business activity categories reported in line a for each respective business activity here.

#### c. Taxable Receipts Subject to Homelessness Gross Receipts Tax

Subtract line b from line a in each business activity category.

#### Column d. Gross Receipts in Range

For each of the tables A1 through A7, input the gross receipts for the subject business

activity category in each of the ranges listed in column Ald.

#### Column e. Tax in Range

Multiply each row of gross receipts by the tax rate in the respective row and input here.

#### f. Total Tax

Sum column e for each respective business activity category. This is the Homelessness Gross Receipts Tax for each respective business activity category.

### Section B. Total Homelessness Gross Receipts Tax Across Business Activity Categories

Enter the amount from line f of each respective business activity category in lines B1 through B7.

For line B8, sum lines B1 through B7.

### Section C. Homelessness Gross Receipts Tax Obligation Summary

#### C1. Homelessness Gross Receipts Tax

Transfer the amount from line B8.

#### C2. Homelessness Gross Receipts Tax Estimated Payments

If you made payments prior to filing this Return (typically in April, July or October of the subject tax year) enter those amounts here.

#### C3. Remaining Homelessness Gross Receipts Tax Principal Due

Subtract line C2 from line C1 to arrive at the principal amount due after estimated payments.

#### C4. Penalties, Interest, and Fees

If you are filing more than 30 days after ceasing business you need to calculate your penalties, interest, and fees to input on this



line. See the general instructions under When to File to calculate the amount for this line.

### **C5. Amount Due**

Add line C4 to line C3. This is the amount due from this tax and will be transferred to Form ABT-2025 Section C.

### **Taxpayer 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 [www.sftreasurer.org](http://www.sftreasurer.org) by entering 'POA-1' in the search bar.

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 of the San Francisco 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.

## Attachment GR-2025

Prepare an Attachment GR-2025 for each business activity category from which you generated gross receipts in tax year 2025. If a business activity category generated \$10,000 or less in gross receipts, before allocating or apportioning those gross receipts, you may combine those gross receipts for purposes of these Attachments GR-A-2025 with the gross receipts from the business activity category from which you generated the most gross receipts, before allocation and apportionment. If two or more business activity categories are tied as generating the most gross receipts, you can combine the gross receipts from the business activity category with \$10,000 or less in gross receipts with the gross receipts from the business activity category with the highest rates among the business activity categories from which you generated the most gross receipts.

Prepare a separate Attachment GR-2025 for each business activity category from which you generated gross receipts in tax year 2025, regardless of the amount of gross receipts that the business activity generated.

Select your business activity categories based on the 2022 North American Industry Classification System (“NAICS”) code. Note, Proposition M reassigned many NAICS codes among business activity categories. For more information on the 2022 NAICS codes, go to [www.census.gov/naics](http://www.census.gov/naics).

If you are a combined group, provide this information on a water’s edge or worldwide basis, depending on the election you made that governs your California Franchise Tax Board filing for tax year 2025. To determine the gross receipts to include in Part D – San Francisco Allocated Gross Receipts for each business activity category, use the rules in

that business activity category or Code section 956.1 to the extent the business activity category refers to it, including the gross receipts of all related entities, regardless of the entities’ individual connections to San Francisco.

### General Instructions for Entering Gross Receipts

In general, “gross receipts” includes all amounts received or accrued from whatever source derived, including, but not limited to, amounts derived from sales, services, dealings in property, interest, rent, royalties, dividends, licensing fees, other fees, commissions, and distributed amounts from other business entities. Gross receipts generally include, but are not limited to, all amounts that constitute gross income for federal income tax purposes.

## Attachment GR-2025 – Category 1 Business Activities

Use this attachment for gross receipts in Category 1 Business Activities, as described in Code section 953.20. Category 1 Business Activities means one or more of the business activities described in NAICS codes 42 (Wholesale Trade), 44 and 45 (Retail Trade), 532 (Rental and Leasing Services), 71 (Arts, Entertainment, and Recreation), 722 (Food Services and Drinking Places), 811 (Repair and Maintenance), 812 (Personal and Laundry Services) but not including 812930 (Parking Lots and Garages), and 813 (Religious, Grantmaking, Civic, Professional, and Similar Organizations).

### Part A - Worldwide or Water's Edge Gross Receipts Before Exclusions

In this section of the Attachment GR-2025 you will be reporting your gross receipts in Category 1 Business Activities. You must report worldwide or water's edge gross receipts for you (and your related entities if filing as a combined group) prior to exclusions, allocation, or apportionment.

#### A1. Gross Receipts

Enter your worldwide or water's edge gross receipts for Category 1 Business Activities in tax year 2025, including, but not limited to, amounts derived from sales, services, dealings in property, interest, rent, royalties, dividends, licensing fees, other fees, commissions and distributed amounts from other business entities. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

Report all gross receipts prior to exclusions in Part A. To the extent you may exclude certain amounts from taxable gross receipts, those amounts will be reported in Part B.

### Part B – Exclusions From Gross Receipts

In this section of the Attachment GR-2025 you will be reporting your gross receipts exclusions in Category 1 Business Activities. You must report worldwide or water's edge gross receipts exclusions for you (and your related entities if filing as a combined group) prior to allocation or apportionment.

#### B1. Related Entities

For Category 1 Business Activities, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in tax year 2025, to the extent included in Part A. Complete, enter the result, and attach Attachment REL ENT-2025.

#### B2. Investment Receipts—Interest, Dividends, and Other Amounts

For Category 1 Business Activities, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in tax year 2025, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments, or from the provision of services, to any person, to the extent included in Part A. "Financial instruments" include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity

For Category 1 Business Activities, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in tax year 2025 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity. Include amounts only to the extent included in Part A.

**B4. Receipts From the Sale of Real Property with Respect to Which the Real Property Transfer Tax Was Paid**

For Category 1 Business Activities, enter the sum of all receipts received from the sale of real property in tax year 2025 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Business and Tax Regulations Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1. Complete, enter the result, and attach Attachment RPTT-2025. Include amounts only to the extent included in Part A.

**B5. Excludable Taxes**

For Category 1 Business Activities, enter the sum of all excludable taxes in tax year 2025. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge

to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and

- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer's customers and remits to the appropriate governmental entity imposing such tax.

Include amounts only to the extent included in Part A.

**B6. Other Amounts**

For Category 1 Business Activities, enter the sum of any other amounts excludable by law if included in Part A and not otherwise included in lines B1-B5.

**B7. Subtotal Exclusions**

This line sums lines B1 through B6.

**B8. Total Gross Receipts Before Allocation and Apportionment**

Subtract line B7 from line A1.

**Part C – Payroll Apportionment**

In this section of Attachment GR-2025 you will be applying payroll apportionment to your gross receipts in Category 1 Business Activities and adjusting to apply the correct proportion to taxable gross receipts. You must report worldwide or water's edge gross receipts for you (and your related entities if filing as a combined group) after exclusions and then apply payroll apportionment.

**C1. Payroll Apportionment**

Enter the percentage from line A4c of Form GR-2025. This is the percentage of your payroll in San Francisco.

## **C2. Payroll Apportioned Gross Receipts**

Multiply line C1 by line B8 and enter on this line.

## **C3. Payroll Apportionment Adjustment**

Multiply line C2 by 25%. These are the payroll apportioned gross receipts for Category 1 Business Activities.

## **Part D – San Francisco Allocated Gross Receipts**

In this section you will be reporting San Francisco allocated gross receipts in Category 1 Business Activities. These gross receipts are generally a subset of the worldwide or water's edge gross receipts reported in Parts A and B.

To assist you in reporting the correct amounts, each line has three columns.

### **Column I – In or Within San Francisco**

Report allocated gross receipts in or within San Francisco under the rules for each type of gross receipt.

### **Column II – Outside San Francisco**

Report gross receipts that are outside San Francisco under the rules for each type of gross receipt.

### **Column III – In or Within and Outside San Francisco**

Report the total gross receipts both within and outside San Francisco for each type of gross receipt. These amounts should be the sum of Column I and II.

## **D1. Sales of Tangible Personal Property**

Enter Category 1 Business Activity gross receipts from sales of tangible personal

property delivered or shipped to a purchaser within San Francisco in Column I. Enter Category 1 Business Activity gross receipts from sales of tangible personal property delivered or shipped to a purchaser outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

## **D2. Real Property**

Enter Category 1 Business Activity gross receipts from the sale, lease, rental, or licensing of real property located in San Francisco in Column I. Enter Category 1 Business Activity gross receipts from the sale, lease, rental, or licensing of real property located outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

## **D3. Rental, Lease, or Licensing of Tangible Personal Property**

Enter Category 1 Business Activity gross receipts from the rental, lease, or licensing of tangible personal property located in San Francisco in Column I. Enter Category 1 Business Activity gross receipts from the rental, lease, or licensing of tangible personal property located in San Francisco in Column II. Enter the sum of Column I and II in Column III.

## **D4. Services**

Enter Category 1 Business Activity gross receipts from services to the extent the purchaser of the services received the benefit of the services in San Francisco in Column I. Enter Category 1 Business Activity gross receipts from services to the extent the purchaser of the services received the benefit of the services outside San Francisco in

Column II. Enter the sum of Column I and II in Column III.

**D5. Intangible Property**

Enter Category 1 Business Activity gross receipts from intangible property to the extent it was used in San Francisco in Column I. Enter Category 1 Business Activity gross receipts from intangible property to the extent it was used outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

**D6. Sales of Financial Instruments**

Enter Category 1 Business Activity gross receipts from the sale of financial instruments where the customer is located in San Francisco in Column I. Enter Category 1 Business Activity gross receipts from the sale of financial instruments where the customer is not located in San Francisco in Column II. Enter the sum of Column I and II in Column III.

**D7. Total Gross Receipts Allocated to San Francisco**

Sum lines D1 through D6 column by column. The result in Column III should match line B9.

**D8. Benefit of the Services; Reasonable Approximation**

Mark YES or NO. For line D4, did you use reasonable approximation for reporting gross receipts from services to the extent the purchaser received the benefit of the services in San Francisco? If YES, please provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**D9. Intangible Property**

Mark YES or NO. For line D5, did you use reasonable approximation for reporting gross receipts from intangible property to the extent used in San Francisco? If YES, please

provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**D10. Sales of Financial Instruments**

Mark YES or NO. For line D6, did you use reasonable approximation for reporting gross receipts from sales of financial instruments where the customer is located in San Francisco? If YES, please provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**D11. Allocation Adjustment**

Multiply line D7 by 75%. These are the adjusted allocated gross receipts for Category 1 Business Activities.

**E1. Taxable Gross Receipts in the City**

Sum lines C3 and D11. These are your allocated and apportioned San Francisco gross receipts for Category 1 Business Activities and will be transferred to your Form GR-2025 line B1.

## Attachment GR-2025 – Category 2 Business Activities

Use this attachment for gross receipts in Category 2 Business Activities, as described in Code section 953.21. Category 2 Business Activities means business activities described in NAICS code 721 (Accommodation).

### **Part A - Gross Receipts Derived from or Related to Real Properties Located in San Francisco**

In this section of the Attachment GR-2025 you will be reporting your gross receipts in Category 2 Business Activities. You must report gross receipts derived from or related to real properties located in San Francisco for you (and your related entities if filing as a combined group) prior to exclusions.

#### **A1. Gross Receipts**

Enter your gross receipts derived from or related to real properties located in San Francisco for Category 2 Business Activities in tax year 2025, including, but not limited to, amounts derived from sales, services, dealings in property, interest, rent, royalties, dividends, licensing fees, other fees, commissions and distributed amounts from other business entities. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

Report all gross receipts prior to exclusions in Part A. To the extent you may exclude certain amounts from taxable gross receipts, those amounts will be reported in Part B.

### **Part B – Exclusions From Gross Receipts**

In this section of the Attachment GR-2025 you will be reporting your gross receipts exclusions in Category 2 Business Activities. You must report exclusions from gross receipts derived from or related to real properties located in San Francisco for you (and your related entities if filing as a combined group).

#### **B1. Related Entities**

For Category 2 Business Activities, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in tax year 2025, to the extent included in Part A. Complete, enter the result, and attach Attachment REL ENT-2025.

#### **B2. Investment Receipts—Interest, Dividends, and Other Amounts**

For Category 2 Business Activities, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in tax year 2025, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments, or from the provision of services, to any person. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For Category 2 Business Activities, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in tax year 2025 from an entity treated as a pass-through entity for federal income tax



purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity. Include amounts only to the extent included in Part A.

**B4. Receipts From the Sale of Real Property with Respect to Which the Real Property Transfer Tax Was Paid**

For Category 2 Business Activities, enter the sum of all receipts received from the sale of real property in tax year 2025 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Business and Tax Regulations Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1. Complete, enter the result, and attach Attachment RPTT-2025. Include amounts only to the extent included in Part A.

**B5. Excludable Taxes**

For Category 2 Business Activities, enter the sum of all excludable taxes in tax year 2025. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the

taxpayer's customers and remits to the appropriate governmental entity imposing such tax.

Include amounts only to the extent included in Part A.

**B6. Other Amounts**

For Category 2 Business Activities, enter the sum of any other amounts excludable by law if included in Part A and not otherwise included in lines B1-B5.

**B7. Subtotal Exclusions**

This line sums lines B1 through B6.

**B8. Total Gross Receipts Before Allocation**

Subtract line B7 from line A1.

**Part C – RESERVED**

**Part D – RESERVED**

**E1. Taxable Gross Receipts in the City**

Enter the amount from line B8. These are your San Francisco gross receipts for Category 2 Business Activities and will be transferred to your Form GR-2025 line B2.

## Attachment GR-2025 – Lessors of Residential Real Estate (Category 3 Business Activities)

Use this form for gross receipts for Lessors of Residential Real Estate, as described in Code section 954.1(c).

### Initial Lessor Questions

#### Units Leased Out

Enter the number of units leased out in the building for which you are filing. If three or fewer, see Who Must File above for small business exemption guidance.

#### Rent Controlled Units

If the building has rent-controlled units, answer “Yes.” Otherwise answer “No.” If you answer “Yes” you may multiply the total amounts received from the rental of real property to tenants in the building by 50% and enter the result in line B7. For purposes of this question, a building has “rent-controlled units” if the building is subject to limits on rent increases pursuant to the Residential Rent Stabilization and Arbitration Ordinance, San Francisco Administrative Code, Chapter 37, Section 37.1.

### Part A. Gross Receipts Derived From or Related to Real Properties Located in San Francisco Before Exclusions

In this section of the Attachment GR-2025 you will be reporting your gross receipts in Category 3 Business Activities as a lessor of residential real estate for the building for which you are filing this Return. You must report gross receipts derived from or related to real properties located in San Francisco for you (and your related entities if filing as a combined group) prior to exclusions, allocation, or apportionment. Please also refer to Who Must File above for special rules for Lessors of Residential Real Estate.

### A1. Gross Receipts

Enter your gross receipts in tax year 2025 as a lessor of residential real estate for the building for which you are filing this Return including, but not limited to, amounts derived from sales, services, dealings in property, interest, rent, royalties, dividends, licensing fees, other fees, commissions and distributed amounts from other business entities. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

Report all gross receipts prior to exclusions in Part A. To the extent you may exclude certain amounts from taxable gross receipts, those amounts will be reported in Part B.

### Part B – Exclusions From Gross Receipts

In this section of the Attachment GR-2025 you will be reporting your gross receipts exclusions in Category 3 Business Activities as a lessor of residential real estate for the building for which you are filing this Return.

### B1. Related Entities

As a lessor of residential real estate for the building for which you are filing this Return, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in tax year 2025, to the extent included in Part A. Complete, enter the result, and attach Attachment REL ENT-2025.

### B2. Investment Receipts—Interest, Dividends, and Other Amounts

As a lessor of residential real estate for the building for which you are filing this Return, enter the sum of all interest, dividends, and other amounts received from the ownership

or sale of financial instruments and distributions from business entities in tax year 2025, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments, or from the provision of services, to any person, to the extent included in Part A. "Financial instruments" include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

As a lessor of residential real estate for the building for which you are filing this Return, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in tax year 2025 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity. Include amounts only to the extent included in Part A.

### **B4. Receipts From the Sale of Real Property with Respect to Which the Real Property Transfer Tax Was Paid**

As a lessor of residential real estate for the building for which you are filing this Return, enter the sum of all receipts received from the sale of real property in tax year 2025 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the

Business and Tax Regulations Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1. Complete, enter the result, and attach Attachment RPTT-2025. Include amounts only to the extent included in Part A.

### **B5. Excludable Taxes**

As a lessor of residential real estate for the building for which you are filing this Return, enter the sum of all excludable taxes in tax year 2025. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer's customers and remits to the appropriate governmental entity imposing such tax.

Include amounts only to the extent included in Part A.

### **B6. Other Amounts**

As a lessor of residential real estate for the building for which you are filing this Return, enter the sum of any other amounts excludable by law if included in Part A and not otherwise included in lines B1-B5. Enter your rent controlled unit deduction in this line.

#### **Rent Controlled Unit Deduction**

Note: If you are a lessor of residential real estate, you may exclude from total gross receipts in any tax year 50 percent of the total amount received from the rental of real property to tenants in

occupancy at any location in San Francisco that is subject to limits on rent increases pursuant to the Residential Rent Stabilization and Arbitration Ordinance, San Francisco Administrative Code, Chapter 37, Section 37.1 *et seq.* You may enter the excluded amount in line B6.

**B7. Subtotal Exclusions**

This line sums lines B1 through B6.

**B8. San Francisco Taxable Gross Receipts**

Subtract line B7 from line A1.

**Part C—RESERVED**

**Part D—RESERVED**

**E1. Taxable Gross Receipts in the City**

Enter the amount from line B8. These are your San Francisco gross receipts as a lessor of residential real estate for the building for which you are filing this Return and will be transferred to your Form GR-2025 line B3.

## Attachment GR-2025 – Category 3 Business Activities (Other Than as a Lessor of Residential Real Estate)

Use this attachment for gross receipts in Category 3 Business Activities, as described in Code section 953.22. Category 3 Business Activities means one or more of the business activities described in NAICS codes 531 (Real Estate), 5612 (Facilities Support Services), 5617 (Services to Buildings and Dwellings), and 812930 (Parking Lots and Garages).

Do not use this form to file as a lessor of residential real estate (landlord). Use the Attachment for Lessors of Residential Real Estate.

### Part A. Gross Receipts Derived from or Related to Real Properties in San Francisco Before Exclusions

In this section of the Attachment GR-2025 you will be reporting your gross receipts in Category 3 Business Activities. You must report gross receipts derived from or related to real properties in San Francisco for you (and your related entities if filing as a combined group) prior to exclusions, allocation, or apportionment.

#### A1. Gross Receipts

Enter your gross receipts derived from or related to real property in San Francisco for Category 3 Business Activities in tax year 2025, including, but not limited to, amounts derived from sales, services, dealings in property, interest, rent, royalties, dividends, licensing fees, other fees, commissions and distributed amounts from other business entities. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit

refunds made to customers for returned merchandise.

Report all gross receipts prior to exclusions in Part A. To the extent you may exclude certain amounts from taxable gross receipts, those amounts will be reported in Part B.

### Part B – Exclusions From Gross Receipts

In this section of the Attachment GR-2025 you will be reporting your gross receipts exclusions in Category 3 Business Activities. You must report exclusions from gross receipts derived from or related to real properties located in San Francisco for you (and your related entities if filing as a combined group).

#### B1. Related Entities

For Category 3 Business Activities, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in tax year 2025, to the extent included in Part A. Complete, enter the result, and attach Attachment REL ENT-2025.

#### B2. Investment Receipts—Interest, Dividends, and Other Amounts

For Category 3 Business Activities, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in tax year 2025, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments, or from the provision of services, to any person, to the extent included in Part A. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

**B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For Category 3 Business Activities, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in tax year 2025 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity. Include amounts only to the extent included in Part A.

**B4. Receipts From the Sale of Real Property with Respect to Which the Real Property Transfer Tax Was Paid**

For Category 3 Business Activities, enter the sum of all receipts received from the sale of real property in tax year 2025 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Business and Tax Regulations Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1. Complete, enter the result, and attach Attachment RPTT-2025. Include amounts only to the extent included in Part A.

**B5. Excludable Taxes**

For Category 3 Business Activities, enter the sum of all excludable taxes in tax year 2025. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer's customers and remits to the appropriate governmental entity imposing such tax.

Include amounts only to the extent included in Part A.

**B6. Other Amounts**

For Category 3 Business Activities, enter the sum of any other amounts excludable by law if included in Part A and not otherwise included in lines B1-B5.

**B7. Subtotal Exclusions**

This line sums lines B1 through B6.

**B8. Taxable Gross Receipts in the City**

Subtract line B7 from line A1.

**Part C – RESERVED**

**Part D – RESERVED**

**E1. Taxable Gross Receipts in the City**

Enter the amount from line B8. These are your San Francisco gross receipts for Category 3 Business Activities and will be transferred to your Form GR-2025 line B3.

## Attachment GR-2025 – Category 4 Business Activities

Use this attachment for gross receipts in Category 4 Business Activities, as described in Code section 953.23. Category 4 Business Activities means one or more of the business activities described in NAICS codes 11 (Agriculture, Forestry, Fishing and Hunting), 21 (Mining, Quarrying, and Oil and Gas Extraction), 22 (Utilities), 31 through 33 (Manufacturing), 48 and 49 (Transportation and Warehousing), 524 (Insurance Carriers and Related Activities), 541714 (Research and Development in Biotechnology (except Nanobiotechnology)), 5611 (Office Administrative Services), 5613 (Employment Services), 5614 (Business Support Services), 5615 (Travel Arrangement and Reservation Services), 5616 (Investigation and Security Services), 5619 (Other Support Services), and 92 (Public Administration).

### Part A - Worldwide or Water's Edge Gross Receipts Before Exclusions

In this section of the Attachment GR-2025 you will be reporting your gross receipts in Category 4 Business Activities. You must report worldwide or water's edge gross receipts for you (and your related entities if filing as a combined group) prior to exclusions, allocation, or apportionment.

#### A1. Gross Receipts

Enter your worldwide or water's edge gross receipts for Category 4 Business Activities in tax year 2025, including, but not limited to, amounts derived from sales, services, dealings in property, interest, rent, royalties, dividends, licensing fees, other fees, commissions and distributed amounts from other business entities. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross

receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

Report all gross receipts prior to exclusions in Part A. To the extent you may exclude certain amounts from taxable gross receipts, those amounts will be reported in Part B.

### Part B – Exclusions From Gross Receipts

In this section of the Attachment GR-2025 you will be reporting your gross receipts exclusions in Category 4 Business Activities. You must report worldwide or water's edge gross receipts exclusions for you (and your related entities if filing as a combined group) prior to allocation or apportionment.

#### B1. Related Entities

For Category 4 Business Activities, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in tax year 2025, to the extent included in Part A. Complete, enter the result, and attach Attachment REL ENT-2025.

#### B2. Investment Receipts—Interest, Dividends, and Other Amounts

For Category 4 Business Activities, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in tax year 2025, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments, or from the provision of services, to any person, to the extent included in Part A. "Financial instruments" include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For Category 4 Business Activities, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in tax year 2025 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity. Include amounts only to the extent included in Part A.

### **B4. Receipts From the Sale of Real Property with Respect to Which the Real Property Transfer Tax Was Paid**

For Category 4 Business Activities, enter the sum of all receipts received from the sale of real property in tax year 2025 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Business and Tax Regulations Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1. Complete, enter the result, and attach Attachment RPTT-2025. Include amounts only to the extent included in Part A.

### **B5. Excludable Taxes**

For Category 4 Business Activities, enter the sum of all excludable taxes in tax year 2025. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer's customers and remits to the appropriate governmental entity imposing such tax.

Include amounts only to the extent included in Part A.

### **B6. Other Amounts**

For Category 4 Business Activities, enter the sum of any other amounts excludable by law if included in Part A and not otherwise included in lines B1-B5.

### **B7. Subtotal Exclusions**

This line sums lines B1 through B6.

### **B8. Total Gross Receipts Before Allocation and Apportionment**

Subtract line B7 from line A1.

## **Part C—Payroll Apportionment**

In this section of Attachment GR-2025 you will be applying payroll apportionment to your gross receipts in Category 4 Business Activities and adjusting to apply the correct proportion to taxable gross receipts. You must report worldwide or water's edge gross receipts for you (and your related entities if filing as a combined group) after exclusions and then apply payroll apportionment.

### **C1. Payroll Apportionment**



Enter the percentage from line A4c of Form GR-2025. This is the percentage of your payroll in San Francisco.

## **C2. Payroll Apportioned Gross Receipts**

Multiply line C1 by line B8 and enter on this line.

## **C3. Payroll Apportionment Adjustment**

Multiply line C2 by 25%. These are the payroll apportioned gross receipts for Category 4 Business Activities.

## **Part D – San Francisco Allocated Gross Receipts**

In this section you will be reporting San Francisco allocated gross receipts in Category 4 Business Activities. These gross receipts are generally a subset of the worldwide or water's edge gross receipts reported in Parts A and B.

To assist you in reporting the correct amounts, each line has three columns.

### **Column I – In or Within San Francisco**

Report allocated gross receipts in or within San Francisco under the rules for each type of gross receipt.

### **Column II – Outside San Francisco**

Report gross receipts that are outside San Francisco under the rules for each type of gross receipt.

### **Column III – In or Within and Outside San Francisco**

Report the total gross receipts both within and outside San Francisco for each type of gross receipt. These amounts should be the sum of Column I and II.

## **D1. Sales of Tangible Personal Property**

Enter Category 4 Business Activity gross receipts from sales of tangible personal

property delivered or shipped to a purchaser within San Francisco in Column I. Enter Category 4 Business Activity gross receipts from sales of tangible personal property delivered or shipped to a purchaser outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

## **D2. Real Property**

Enter Category 4 Business Activity gross receipts from the sale, lease, rental, or licensing of real property located in San Francisco in Column I. Enter Category 4 Business Activity gross receipts from the sale, lease, rental, or licensing of real property located outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

## **D3. Rental, Lease, or Licensing of Tangible Personal Property**

Enter Category 4 Business Activity gross receipts from the rental, lease, or licensing of tangible personal property located in San Francisco in Column I. Enter Category 4 Business Activity gross receipts from the rental, lease, or licensing of tangible personal property located in San Francisco in Column II. Enter the sum of Column I and II in Column III.

## **D4. Services**

Enter Category 4 Business Activity gross receipts from services to the extent the purchaser of the services received the benefit of the services in San Francisco in Column I. Enter Category 4 Business Activity gross receipts from services to the extent the purchaser of the services received the benefit of the services outside San Francisco in

Column II. Enter the sum of Column I and II in Column III.

**D5. Intangible Property**

Enter Category 4 Business Activity gross receipts from intangible property to the extent it was used in San Francisco in Column I. Enter Category 4 Business Activity gross receipts from intangible property to the extent it was used outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

**D6. Sales of Financial Instruments**

Enter Category 4 Business Activity gross receipts from the sale of financial instruments where the customer is located in San Francisco in Column I. Enter Category 4 Business Activity gross receipts from the sale of financial instruments where the customer is not located in San Francisco in Column II. Enter the sum of Column I and II in Column III.

**D7. Total Gross Receipts Allocated to San Francisco**

Sum lines D1 through D6 column by column. The result in Column III should match line B9.

**D8. Benefit of the Services; Reasonable Approximation**

Mark YES or NO. For line D4, did you use reasonable approximation for reporting gross receipts from services to the extent the purchaser received the benefit of the services in San Francisco? If YES, please provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**D9. Intangible Property**

Mark YES or NO. For line D5, did you use reasonable approximation for reporting gross receipts from intangible property to the extent used in San Francisco? If YES, please

provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**D10. Sales of Financial Instruments**

Mark YES or NO. For line D6, did you use reasonable approximation for reporting gross receipts from sales of financial instruments where the customer is located in San Francisco? If YES, please provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**D11. Allocation Adjustment**

Multiply line D7 by 75%. These are the adjusted allocated gross receipts for Category 4 Business Activities.

**E1. Taxable Gross Receipts in the City**

Sum lines C3 and D11. These are your allocated and apportioned San Francisco gross receipts for Category 4 Business Activities and will be transferred to your Form GR-2025 line B4.

## Attachment GR-2025 – Category 5 Business Activities

Use this attachment for gross receipts in Category 5 Business Activities, as described in Code section 953.24. Category 5 Business Activities means one or more of the business activities described in NAICS codes 51 (Information), 5222 (Nondepository Credit Intermediation), 5223 (Activities Related to Credit Intermediation), 533 (Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)), 54 (Professional, Scientific, and Technical Services) but not including 541714 (Research and Development in Biotechnology (except Nanobiotechnology)), 55 (Management of Companies and Enterprises), 562 (Waste Management and Remediation Services), 61 (Education Services), 62 (Health Care and Social Assistance), and all other business activities not otherwise exempt and not elsewhere subject to a gross receipts tax rate by Code sections 953.20 through 953.26 or an administrative office tax under Code section 953.8.

### Part A - Worldwide or Water's Edge Gross Receipts Before Exclusions

In this section of the Attachment GR-2025 you will be reporting your gross receipts in Category 5 Business Activities. You must report worldwide or water's edge gross receipts for you (and your related entities if filing as a combined group) prior to exclusions, allocation, or apportionment.

#### A1. Gross Receipts

Enter your worldwide or water's edge gross receipts for Category 5 Business Activities in tax year 2025, including, but not limited to, amounts derived from sales, services, dealings in property, interest, rent, royalties, dividends, licensing fees, other fees, commissions and distributed amounts from

other business entities. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

Report all gross receipts prior to exclusions in Part A. To the extent you may exclude certain amounts from taxable gross receipts, those amounts will be reported in Part B.

### Part B – Exclusions From Gross Receipts

In this section of the Attachment GR-2025 you will be reporting your gross receipts exclusions in Category 5 Business Activities. You must report worldwide or water's edge gross receipts exclusions for you (and your related entities if filing as a combined group) prior to allocation or apportionment.

#### B1. Related Entities

For Category 5 Business Activities, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in tax year 2025, to the extent included in Part A. Complete, enter the result, and attach Attachment REL ENT-2025.

#### B2. Investment Receipts—Interest, Dividends, and Other Amounts

For Category 5 Business Activities, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in tax year 2025, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments, or from the provision of services, to any person, to the extent included in Part A. "Financial instruments" include: (1) stocks or other similar written instruments evidencing a right to participate in the assets

of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For Category 5 Business Activities, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in tax year 2025 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity. Include amounts only to the extent included in Part A.

### **B4. Receipts From the Sale of Real Property with Respect to Which the Real Property Transfer Tax Was Paid**

For Category 5 Business Activities, enter the sum of all receipts received from the sale of real property in tax year 2025 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Business and Tax Regulations Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1. Complete, enter the result, and attach Attachment RPTT-2025. Include amounts only to the extent included in Part A.

### **B5. Excludable Taxes**

For Category 5 Business Activities, enter the sum of all excludable taxes in tax year 2025.

Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer's customers and remits to the appropriate governmental entity imposing such tax.

Include amounts only to the extent included in Part A.

### **B6. Other Amounts**

For Category 5 Business Activities, enter the sum of any other amounts excludable by law if included in Part A and not otherwise included in lines B1-B5.

### **B7. Subtotal Exclusions**

This line sums lines B1 through B6.

### **B8. Total Gross Receipts Before Allocation and Apportionment**

Subtract line B7 from line A6.

## **Part C – Payroll Apportionment**

In this section of Attachment GR-2025 you will be applying payroll apportionment to your gross receipts in Category 5 Business Activities and adjusting to apply the correct proportion to taxable gross receipts. You must report worldwide or water's edge gross receipts for you (and your related entities if filing as a combined group) after exclusions and then apply payroll apportionment.

### **C1. Payroll Apportionment**

Enter the percentage from line A4c of Form GR-2025. This is the percentage of your payroll in San Francisco.

## **C2. Payroll Apportioned Gross Receipts**

Multiply line C1 by line B8 and enter on this line.

## **C3. Payroll Apportionment Adjustment**

Multiply line C2 by 25%. These are the payroll apportioned gross receipts for Category 5 Business Activities.

## **Part D – San Francisco Allocated Gross Receipts**

In this section you will be reporting San Francisco allocated gross receipts in Category 5 Business Activities. These gross receipts are generally a subset of the worldwide or water's edge gross receipts reported in Parts A and B.

To assist you in reporting the correct amounts, each line has three columns.

### **Column I – In or Within San Francisco**

Report allocated gross receipts in or within San Francisco under the rules for each type of gross receipt.

### **Column II – Outside San Francisco**

Report gross receipts that are outside San Francisco under the rules for each type of gross receipt.

### **Column III – In or Within and Outside San Francisco**

Report the total gross receipts both within and outside San Francisco for each type of gross receipt. These amounts should be the sum of Column I and II.

## **D1. Sales of Tangible Personal Property**

Enter Category 5 Business Activity gross receipts from sales of tangible personal

property delivered or shipped to a purchaser within San Francisco in Column I. Enter Category 5 Business Activity gross receipts from sales of tangible personal property delivered or shipped to a purchaser outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

## **D2. Real Property**

Enter Category 5 Business Activity gross receipts from the sale, lease, rental, or licensing of real property located in San Francisco in Column I. Enter Category 5 Business Activity gross receipts from the sale, lease, rental, or licensing of real property located outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

## **D3. Rental, Lease, or Licensing of Tangible Personal Property**

Enter Category 5 Business Activity gross receipts from the rental, lease, or licensing of tangible personal property located in San Francisco in Column I. Enter Category 5 Business Activity gross receipts from the rental, lease, or licensing of tangible personal property located in San Francisco in Column II. Enter the sum of Column I and II in Column III.

## **D4. Services**

Enter Category 5 Business Activity gross receipts from services to the extent the purchaser of the services received the benefit of the services in San Francisco in Column I. Enter Category 5 Business Activity gross receipts from services to the extent the purchaser of the services received the benefit of the services outside San Francisco in

Column II. Enter the sum of Column I and II in Column III.

**D5. Intangible Property**

Enter Category 5 Business Activity gross receipts from intangible property to the extent it was used in San Francisco in Column I. Enter Category 5 Business Activity gross receipts from intangible property to the extent it was used outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

**D6. Sales of Financial Instruments**

Enter Category 5 Business Activity gross receipts from the sale of financial instruments where the customer is located in San Francisco in Column I. Enter Category 5 Business Activity gross receipts from the sale of financial instruments where the customer is not located in San Francisco in Column II. Enter the sum of Column I and II in Column III.

**D7. Total Gross Receipts Allocated to San Francisco**

Sum lines D1 through D6 column by column. The result in Column III should match line B9.

**D8. Benefit of the Services; Reasonable Approximation**

Mark YES or NO. For line D4, did you use reasonable approximation for reporting gross receipts from services to the extent the purchaser received the benefit of the services in San Francisco? If YES, please provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**D9. Intangible Property**

Mark YES or NO. For line D5, did you use reasonable approximation for reporting gross receipts from intangible property to the extent used in San Francisco? If YES, please

provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**D10. Sales of Financial Instruments**

Mark YES or NO. For line D6, did you use reasonable approximation for reporting gross receipts from sales of financial instruments where the customer is located in San Francisco? If YES, please provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**D11. Allocation Adjustment**

Multiply line D7 by 75%. These are the adjusted allocated gross receipts for Category 5 Business Activities.

**E1. Taxable Gross Receipts in the City**

Sum lines C3 and D11. These are your allocated and apportioned San Francisco gross receipts for Category 5 Business Activities and will be transferred to your Form GR-2025 line B5.

## Attachment GR-2025 – Category 6 Business Activities

Use this attachment for gross receipts in Category 6 Business Activities, as described in Code section 953.25. Category 6 Business Activities means one or more of the business activities described in NAICS codes 521 (Monetary Authorities-Central Bank), 5221 (Depository Credit Intermediation), 523 (Securities, Commodity Contracts, and Other Financial Investments and Related Activities), and 525 (Funds, Trusts, and other Financial Vehicles).

### Part A - Worldwide or Water's Edge Gross Receipts Before Exclusions

In this section of the Attachment GR-2025 you will be reporting your gross receipts in Category 6 Business Activities. You must report worldwide or water's edge gross receipts for you (and your related entities if filing as a combined group) prior to exclusions, allocation, or apportionment.

#### A1. Gross Receipts

Enter your worldwide or water's edge gross receipts for Category 6 Business Activities in tax year 2025, including, but not limited to, amounts derived from sales, services, dealings in property, interest, rent, royalties, dividends, licensing fees, other fees, commissions and distributed amounts from other business entities. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

Report all gross receipts prior to exclusions in Part A. To the extent you may exclude certain amounts from taxable gross receipts, those amounts will be reported in Part B.

### Part B – Exclusions From Gross Receipts

In this section of the Attachment GR-2025 you will be reporting your gross receipts exclusions in Category 6 Business Activities. You must report worldwide or water's edge gross receipts exclusions for you (and your related entities if filing as a combined group) prior to allocation or apportionment.

#### B1. Related Entities

For Category 6 Business Activities, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in tax year 2025, to the extent included in Part A. Complete, enter the result, and attach Attachment REL ENT-2025.

#### B2. Investment Receipts—~~Interest~~, Dividends, and Other Amounts

For Category 6 Business Activities, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in tax year 2025, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments, or from the provision of services, to any person, to the extent included in Part A. "Financial instruments" include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity

For Category 6 Business Activities, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in tax year 2025 from an entity treated as a pass-through entity for federal income tax

purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity. Include amounts only to the extent included in Part A.

#### **B4. Receipts From the Sale of Real Property with Respect to Which the Real Property Transfer Tax Was Paid**

For Category 6 Business Activities, enter the sum of all receipts received from the sale of real property in tax year 2025 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Business and Tax Regulations Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1. Complete, enter the result, and attach Attachment RPTT-2025. Include amounts only to the extent included in Part A.

#### **B5. Excludable Taxes**

For Category 6 Business Activities, enter the sum of all excludable taxes in tax year 2025. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the

taxpayer's customers and remits to the appropriate governmental entity imposing such tax.

Include amounts only to the extent included in Part A.

#### **B6. Other Amounts**

For Category 6 Business Activities, enter the sum of any other amounts excludable by law if included in Part A and not otherwise included in lines B1-B5.

#### **B7. Subtotal Exclusions**

This line sums lines B1 through B6.

#### **B8. Total Gross Receipts Before Allocation and Apportionment**

Subtract line B8 from line A1.

### **Part C—Payroll Apportionment**

In this section of Attachment GR-2025 you will be applying payroll apportionment to your gross receipts in Category 6 Business Activities and adjusting to apply the correct proportion to taxable gross receipts. You must report worldwide or water's edge gross receipts for you (and your related entities if filing as a combined group) after exclusions and then apply payroll apportionment.

#### **C1. Payroll Apportionment**

Enter the percentage from line A4c of Form GR-2025. This is the percentage of your payroll in San Francisco.

#### **C2. Payroll Apportioned Gross Receipts**

Multiply line C1 by line B8 and enter on this line.

#### **C3. Payroll Apportionment Adjustment**

Multiply line C2 by 25%. These are the payroll apportioned gross receipts for Category 6 Business Activities.



## **Part D – San Francisco Allocated Gross Receipts**

In this section you will be reporting San Francisco allocated gross receipts in Category 6 Business Activities. These gross receipts are generally a subset of the worldwide or water's edge gross receipts reported in Parts A and B.

To assist you in reporting the correct amounts, each line has three columns.

### **Column I – In or Within San Francisco**

Report allocated gross receipts in or within San Francisco under the rules for each type of gross receipt.

### **Column II – Outside San Francisco**

Report gross receipts that are outside San Francisco under the rules for each type of gross receipt.

### **Column III – In or Within and Outside San Francisco**

Report the total gross receipts both within and outside San Francisco for each type of gross receipt. These amounts should be the sum of Column I and II.

### **D1. Sales of Tangible Personal Property**

Enter Category 6 Business Activity gross receipts from sales of tangible personal property delivered or shipped to a purchaser within San Francisco in Column I. Enter Category 6 Business Activity gross receipts from sales of tangible personal property delivered or shipped to a purchaser outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

### **D2. Real Property**

Enter Category 6 Business Activity gross receipts from the sale, lease, rental, or licensing of real property located in San

Francisco in Column I. Enter Category 6 Business Activity gross receipts from the sale, lease, rental, or licensing of real property located outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

### **D3. Rental, Lease, or Licensing of Tangible Personal Property**

Enter Category 6 Business Activity gross receipts from the rental, lease, or licensing of tangible personal property located in San Francisco in Column I. Enter Category 6 Business Activity gross receipts from the rental, lease, or licensing of tangible personal property located in San Francisco in Column II. Enter the sum of Column I and II in Column III.

### **D4. Services**

Enter Category 6 Business Activity gross receipts from services to the extent the purchaser of the services received the benefit of the services in San Francisco in Column I. Enter Category 6 Business Activity gross receipts from services to the extent the purchaser of the services received the benefit of the services outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

### **D5. Intangible Property**

Enter Category 6 Business Activity gross receipts from intangible property to the extent it was used in San Francisco in Column I. Enter Category 6 Business Activity gross receipts from intangible property to the extent it was used outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

### **D6. Sales of Financial Instruments**

Enter Category 6 Business Activity gross receipts from the sale of financial instruments where the customer is located in

San Francisco in Column I. Enter Category 6 Business Activity gross receipts from the sale of financial instruments where the customer is not located in San Francisco in Column II. Enter the sum of Column I and II in Column III.

**D7. Total Gross Receipts Allocated to San Francisco**

Sum lines D1 through D6 column by column. The result in Column III should match line B9.

**D8. Benefit of the Services; Reasonable Approximation**

Mark YES or NO. For line D4, did you use reasonable approximation for reporting gross receipts from services to the extent the purchaser received the benefit of the services in San Francisco? If YES, please provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**D9. Intangible Property**

Mark YES or NO. For line D5, did you use reasonable approximation for reporting gross receipts from intangible property to the extent used in San Francisco? If YES, please provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**D10. Sales of Financial Instruments**

Mark YES or NO. For line D6, did you use reasonable approximation for reporting gross receipts from sales of financial instruments where the customer is located in San Francisco? If YES, please provide a brief description of your methodology in the line.

You may attach an additional page if necessary.

**D11. Allocation Adjustment**

Multiply line D7 by 75%. These are the adjusted allocated gross receipts for Category 6 Business Activities.

**E1. Taxable Gross Receipts in the City**

Sum lines C3 and D11. These are your allocated and apportioned San Francisco gross receipts for Category 6 Business Activities and will be transferred to your Form GR-2025 line B6.

## Attachment GR-2025 – Category 7 Business Activities

Use this attachment for gross receipts in Category 7 Business Activities, as described in Code section 953.26. Category 7 Business Activities means business activities described in NAICS code 23 (Construction).

### **Part A – Gross Receipts Derived from or Related to Real Properties Located in San Francisco Before Exclusions**

In this section of the Attachment GR-2025 you will be reporting your gross receipts in Category 7 Business Activities. You must report gross receipts derived from or related to real properties located in San Francisco for you (and your related entities if filing as a combined group) prior to exclusions.

#### **A1. Gross Receipts**

Enter your gross receipts derived from or related to real properties in San Francisco for Category 7 Business Activities in tax year 2025, including, but not limited to, amounts derived from sales, services, dealings in property, interest, rent, royalties, dividends, licensing fees, other fees, commissions and distributed amounts from other business entities. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

Report all gross receipts prior to exclusions in Part A. To the extent you may exclude certain amounts from taxable gross receipts, those amounts will be reported in Part B.

### **Part B – Exclusions From Gross Receipts**

In this section of the Attachment GR-2025 you will be reporting your gross receipts

exclusions in Category 7 Business Activities. You must report exclusions from gross receipts derived from or related to real properties located in San Francisco for you (and your related entities if filing as a combined group).

#### **B1. Related Entities**

For Category 7 Business Activities, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in tax year 2025, to the extent included in Part A. Complete, enter the result, and attach Attachment REL ENT-2025.

#### **B2. Investment Receipts—Interest, Dividends, and Other Amounts**

For Category 7 Business Activities, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in tax year 2025, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments, or from the provision of services, to any person, to the extent included in Part A. “Financial instruments” include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of indebtedness; and (3) any other marketable securities.

#### **B3. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For Category 7 Business Activities, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in tax year 2025 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from

your investment in such entity, and not from any other property sold to, or services provided to, such entity. Include amounts only to the extent included in Part A.

**B4. Receipts From the Sale of Real Property with Respect to Which the Real Property Transfer Tax Was Paid**

For Category 7 Business Activities, enter the sum of all receipts received from the sale of real property in tax year 2025 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Business and Tax Regulations Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1. Complete, enter the result, and attach Attachment RPTT-2025. Include amounts only to the extent included in Part A.

**B5. Excludable Taxes**

For Category 7 Business Activities, enter the sum of all excludable taxes in tax year 2025. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer's customers and remits to

the appropriate governmental entity imposing such tax.

Include amounts only to the extent included in Part A.

**B6. Subcontractor Deductions**

For Category 7 Business Activities, enter amounts that were included Part A and that were paid to a subcontractor for work related to the real properties located with the City during the tax year. Complete, enter the result, and attach Attachment CON-SUB 2025.

**B7. Other Amounts**

For Category 7 Business Activities, enter the sum of any other amounts excludable by law if included in Part A and not otherwise included in lines B1-B6.

**B8. Subtotal Exclusions**

This line sums lines B1 through B7.

**B9. Total Gross Receipts Before Allocation**

Subtract line B8 from line A16.

**Part C—RESERVED**

**Part D—RESERVED**

**E1. Taxable Gross Receipts in the City**

Enter the amount in line B9. These are your San Francisco gross receipts for Category 7 Business Activities and will be transferred to your Form GR-2025 line B7.

## Gross Receipts Line Item Attachments

### Attachment CON SUB-2025

Your San Francisco gross receipts for the business activity Category 7 may be reduced by amounts paid in tax year 2025 to a subcontractor for work related to real properties located in the City to the extent that those amounts were included in line D1, Column I, of Attachment GR-A-2025 Category 7. Do not subtract any other costs, including, without limitation, costs for materials, fees, equipment, or other services.

In order to claim the reduction for payments to subcontractors, you must maintain an itemized schedule of payments to subcontractors. Attachment CON SUB-2025 is the document to report these reductions.

Complete Attachment CON SUB-2025 if you are reducing your construction gross receipts by the amounts paid to subcontractors. Enter the Business Account Numbers of subcontractors that received payments from you during the tax year, if available, as well as the project location, and the total payments made or recognized. Amounts reported in this form must have been included in line D1, Column I, of Attachment GR-2025 Category 7. Complete for each location and subcontractor. Attach additional sheets if necessary. Taxpayers may alternately submit the spreadsheet available at:

<https://sftreasurer.org/SUBWORKSHEET>

#### Column A1. Business Account Number

Enter the Business Account Number of the subcontractor you made payments to in tax year 2025, if applicable. You are required to list payments by project location, so you may have multiple entries of the same Business Account Number in multiple rows.

#### Column A2. Business Name

Enter the “doing business as” name for the entity you made payments to. You are required to list payments by project location, so you may have multiple entries of the same business in multiple rows.

#### Column B1. Project Location

Enter the project location in San Francisco, preferably by an address recognized by the US Postal Service. If such an address is not available, enter a description sufficient to allow our office to identify the project location. You are required to list payments by business, so you may have multiple entries of the same project location in multiple rows.

#### Column C1. Total Payment Made or Recognized in Tax Year

Enter the total payments made to each subcontractor at each project location.

#### Summing the Payments

Attachment CON SUB-2025 has 15 entry rows. If you have more entries, submit multiple attachments, noting the page of total pages at the top of the attachment. Sum the amounts per page on the Total row. Take the total sum of all pages and enter it on line D2 of Attachment GR-2025 Category 7.

### Attachment REL ENT-2025

Gross receipts shall not include any amount received from or charged to any person that is a related entity to the taxpayer.

Complete Attachment REL ENT-2025 for each applicable business activity if you are excluding amounts received from or charged to any person that is a related entity as defined in the Code. Enter the Business Account Numbers (if applicable), Federal Tax Identification Numbers, Business Name, and Total Amounts Within and Outside San Francisco for each related entity.

Enter the number of pages and the business activity or tax credit at the top of each submitted page.

**Column A1. Business Account Number**

Enter the Business Account Number of the related entity that you received amounts or charged to in the tax year. If the related entity is not registered with our office, you may leave this field blank.

**Column A2. Federal Tax Identification Number**

Enter the federal Tax Identification Number of the related entity from which you received amounts or to which charged amounts in the tax year. In general, this is the Employer Identification Number (EIN), or its equivalent for entities that are not required to obtain an EIN.

**Column A3. Related Entity Name**

Enter the “doing business as” name for the related entity from which you received amounts or to which you charged amounts in the tax year. Our office uses this column to validate the Business Account Number or federal Tax Identification Number when there are typographical errors in other columns.

**Column A4. Total Within San Francisco**

If you are in Business Activity Category 1, 4, 5, or 6, enter the total amounts allocated to San Francisco under Code Section 956.1.

If you are reporting Business Activity Categories 2, 3, or 7, enter the total amounts derived from or related to real properties in San Francisco.

**Column A5. Total Received Within and Outside San Francisco**

Enter the total amounts received or charged within and outside San Francisco in the tax year from each related entity.

**Column A5. Total Received Within San Francisco**

Enter the total amounts received or charged within San Francisco in the tax year from each related entity.

**Summing the Payments**

Attachment REL ENT-2025 has 15 entry rows. If you have more entries, submit multiple attachments, noting the page of total pages at the top of the attachment. Sum the amounts per page on the Total row. Take the total sum of all pages and enter it on line B1 of the applicable Attachment GR-2025 or line E2a of Form CEL-2025, if applicable.

**Attachment RPTT-2025**

Gross receipts shall not include receipts from any sales of real property with respect to which the Real Property Transfer Tax imposed by Article 12-C has been paid to San Francisco by December 31, 2025.

Complete Attachment RPTT-2025 for each applicable business activity if you are excluding receipts from any sales of real property with respect to which the Real Property Transfer Tax was paid. Enter the parcel Block, Lot, Address, and Total Amounts Received for each sale of real property with respect to which the Real Property Transfer Tax was paid.

Enter the number of pages and the business activity at the top of each submitted page.

**Column A1. Block**

Enter the parcel Block of the real property with respect to which the Real Property Transfer Tax was paid.

**Column A2. Lot**

Enter the parcel Lot of the real property with respect to which the Real Property Transfer Tax was paid.

**Column A3. Real Property Address**

Enter the address of the real property with respect to which the Real Property Transfer Tax was paid. Our office uses this column to validate the Block and Lot when there are typographical errors in other columns.

**Column A4. Total Received**

Enter the total amounts received in the tax year from the sale of real property with respect to which the Real Property Transfer Tax was paid.

**Summing the Payments**

Attachment RPTT-2025 has 15 entry rows. If you have more entries, submit multiple attachments, noting the page of total pages at the top of the attachment. Sum the amounts per page on the Total row. Take the total sum of all pages and enter it on line B5 of the applicable Attachment GR-2025

## Form OE-2025 – Overpaid Executive Gross Receipts Tax

The Overpaid Executive Gross Receipts Tax was passed by voters in November 2020 and amended in November 2024. It imposes an annual Overpaid Executive Gross Receipts Tax on certain persons engaging in business within the City where the Executive Pay Ratio for the tax year of that person or the combined group of which it is a part exceeds 100:1. This form allows you to report your Executive Pay Ratio and calculate the resulting tax, if any. File this form if you exceed the small business exemption threshold for the gross receipts tax or made estimated payments toward the Overpaid Executive Gross Receipts Tax. Do not file this form if you are subject to the tax on administrative office business activities, in which case any Overpaid Executive Gross Receipts Tax will be reported on Form AOT-2025.

### General Instructions for the Overpaid Executive Gross Receipts Tax

“Executive Pay Ratio” means the ratio of the Compensation paid to the person or combined group’s Highest-Paid Managerial Employee for a tax year to the median Compensation paid to the person or combined group’s full-time and part-time employees based in the City for that tax year. The median Compensation paid to the person or combined group’s full-time and part-time employees based in the City for that tax year shall be determined on a full-time equivalency and annualized basis, and shall be determined without regard to any Compensation paid to the Highest-Paid Managerial Employee who may be based in the City for that tax year.

“Compensation” means wages, salaries, commissions, bonuses, property issued or transferred in exchange for the performance of services (including but not limited to stock options), compensation for services to owners of pass-through entities, and any other form of remuneration paid to employees for services.

An employee is “based in the City for [a] tax year” if the employee’s total working hours in the City for the person or combined group during the tax year exceeds the employee’s total working hours in any other local jurisdiction for the person or combined group during the tax year.

Compensation paid to a part-time employee, other than the Highest-Paid Managerial Employee, for the tax year shall be converted to a “full-time equivalency” by multiplying the part-time employee’s Compensation for the tax year by 40, and dividing the result by the average number of hours the part-time employee worked per week during the tax year for the person or combined group.

Compensation paid to an employee, other than the Highest-Paid Managerial Employee, who was employed by the person or combined group for only a portion of the tax year shall be “annualized” by multiplying the employee’s Compensation (or, as stated, for a part-time employee, full-time equivalent Compensation) for the tax year by 52, and dividing the result by the number of weeks that the employee was employed by that person or combined group during the tax year.

“Highest-Paid Managerial Employee” means the individual employee or officer of a person or combined group with managerial responsibility in a business function who received the most Compensation for a tax year. For purposes of determining the



Highest-Paid Managerial Employee and the Compensation of such employee, Compensation shall not be annualized or converted to a full-time equivalency.

## **A. Overpaid Executive Gross Receipts Tax Exemption**

### **A1. Total Combined Employees**

Was the total combined number of full-time and part-time employees within the United States of your business (and any related entities, as defined in Code section 953.8(c)) as 1,000 or less as of the last day of the tax year (i.e., as of the last day you were engaged in business in the City)? Answer Yes or No.

### **A2. Total Combined Gross Receipts**

Was the total combined gross receipts of your business (and any related entities, as defined in Code section 953.8(c)) reported on United States federal income tax return(s) for your most recently complete federal income tax year \$1,000,000,000 or less? Answer Yes or No.

If you answered Yes to both A1 and A2, you are exempt from the Overpaid Executive Gross Receipts Tax. If you answered No to either A1 or A2 and you do not qualify for the small business exemption as discussed in Who Must File above, you must report the Executive Pay Ratio and pay the Overpaid Executive Gross Receipts Tax if the ratio exceeds 100:1.

## **B. Executive Pay Ratio Calculation**

### **Line B1. Highest-Paid Managerial Employee Compensation**

Input the Compensation of the Highest-Paid Managerial Employee for the tax year. For purposes of determining the Highest-Paid Managerial Employee and the Compensation of such employee, Compensation shall not be annualized or converted to a full-time

equivalency. The Highest-Paid Managerial Employee does not need to be based in the City for the tax year.

### **Line B2. Job Title of Highest-Paid Managerial Employee**

Input the job title of the Highest-Paid Managerial Employee. While the Highest-Paid Managerial Employee may be the Chief Executive Officer, other managerial employees may be the highest paid.

### **Line B3. Median Annual Compensation of Employees Based in the City**

Input the median annual compensation of the employees based in the City for the tax year. Compensation of part-time employees shall be converted into full-time equivalency per the general directions above and in the Code. Compensation of employees only employed for a portion of the tax year shall be annualized per the general instructions above and in the Code. These adjustments must be included in determining the median compensation of employees based in the City for the tax year. Do not include the compensation of the Highest-Paid Managerial Employee when calculating the median.

### **Line B4. Job Title of Median Employee**

Input the job title of the employee at the median annual compensation of employees based in the City for the tax year.

### **Line B5. Executive Pay Ratio Calculation**

Input the ratio of Line B1 to Line B3. For example, if Line B1 is \$15,000,000 and Line B3 is \$100,000, the input in this line would be 150.

## **C. Overpaid Executive Gross Receipts Tax Calculation**

### **Line C1. Taxable Gross Receipts**

Transfer the reported taxable gross receipts from Form GR-2025 Line B8.

**Line C2. Overpaid Executive Gross Receipts Tax Rate**

Input the Overpaid Executive Gross Receipts Tax Rate from the Tax Table below.

**Overpaid Executive Gross Receipts Tax Table - 2025**

Executive Pay Ratio Greater than	Executive Pay Ratio Less Than or Equal to	Tax Rate
100:1	200:1	0.02%
200:1	300:1	0.04%
300:1	400:1	0.06%
400:1	500:1	0.08%
500:1	600:1	0.1%
600:1	N/A	0.12%

**Line C3. Overpaid Executive Gross Receipts Tax**

Multiply line C1 by line C2 and input the result.

**Line C4. Overpaid Executive Gross Receipts Tax Estimated Payments**

If you made payments prior to filing this return (typically in April, July or October of the subject tax year) enter those amounts here.

**Line C5. Remaining Overpaid Executive Gross Receipts Tax Principal Due**

Subtract line C4 from line C3 to arrive at the principal amount due after estimated payments.

**Line C6. Penalties, Interest, and Fees**

If you are filing more than 30 days after ceasing business, you need to calculate your penalties, interest, and fees to input on this line. See the general instructions under When to File to calculate the amount for this line.

**Line C7. Amount Due**

Add line C6 to line C5. This is the amount due from this tax and will be transferred to Form ABT-2025 Section C.

**Taxpayer 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 [www.sftreasurer.org](http://www.sftreasurer.org) by entering 'POA-1' in the search bar.

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 of the San Francisco 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.

## Form CE-2025

### A. Commercial Rents Tax Credit for Qualifying Child Care Facilities (QCCF)

The Commercial Rents Tax provides for a tax credit against that tax to taxpayers that lease or provide Commercial Space to Qualifying Child Care Facilities (QCCF), as defined in Code section 2106.1, that operate for more than six months in the tax year. To claim the tax credit, you must complete Part A of this Form CE-2025.

#### Column A1. QCCF Name

In this column, enter the name of each Qualifying Child Care Facility to which you leased or provided Commercial Space in San Francisco in tax year 2025, and that operated for more than 6 months during the tax year.

#### Column A2. QCCF Address

In this column, enter the addresses of each Qualifying Child Care Facility to which you leased or provided Commercial Space in San Francisco in tax year 2025.

#### Column A3. Licensed Capacity

In this column, enter the licensed capacity of each Qualifying Child Care Facility to which you leased or provided Commercial Space in San Francisco in tax year 2025.

#### Column A4. Tax Credit

In this column, enter the tax credit you qualify for based on the licensed capacity of each Qualifying Child Care Facility to which you leased or provided Commercial Space in San Francisco in tax year 2025. The tax credit is as follows:

Number of Infants, Toddlers, and Preschool-Age Children	Amount of Credit
---	------------------

1 to 49	\$7,200
50-99	\$16,000
100 or more	\$36,000

Sum the tax credits at the bottom of the table. They will be transferred to Form CRT-2025.

### Documentation

Attach the following documentation to validate your tax credit:

1. Copies of the licenses issued by the California Department of Social Services for the Qualifying Child Care Facilities; and
2. Copies of the leases or contracts for Commercial Space with such facilities.

Taxpayers attempting to claim this tax credit that do not provide the required documentation above will be denied the credit.

### B. Gross Receipts Tax Credit for Opening a Physical Location in Designated Areas in the City

The Board of Supervisors adopted the gross receipts tax credit for opening a physical location in designated areas in the City in 2023, and it was amended in November 2024 effective for tax year 2025. Full details of the credit are available in Code Section 960.1. In order to report the tax credit, eligibility requirements for the person or combined group, location, business activity, and timing must be met.

To claim the credit, a person or combined group must have:

- Had no physical locations in San Francisco for at least three years prior to opening a physical location in a designated area in the City;

- Opened the physical location in the designated area on or after January 1, 2023;
- Received gross receipts from eligible business activities or engaged in business within the City as an administrative office;
- Opened the physical location in the tax year prior to initially reporting the tax credit; and
- Maintained a physical location in a designated area in the City in the tax year that the credit is taken.

The person or combined group may claim the credit only on an original return, and only for up to three tax years immediately following the tax year in which the taxpayer opened the physical location.

**EXAMPLE:**

A person who never had a physical location in San Francisco leases an office space in zip code 94102, opening October 2023. The person maintains a physical location in zip code 94102 in tax year 2025. The person receives gross receipts from business activity category 5 (described in NAICS codes 51 (Information), reporting \$10,000,000 in taxable gross receipts for tax year 2025. Multiply the \$10,000,000 by 0.45%. The tax credit is \$45,000.

**Eligibility: At Least Three Years with No Physical Location in the City**

In order to be eligible for the tax credit, the person or combined group must not have had a physical location in San Francisco for at least three years prior to opening the physical location. The person for the purpose of this credit includes any related entities. Also, if the person or its related entities have a predecessor in interest that had a location in San Francisco within three years of opening a physical location, the person is not eligible.

The person is also not eligible if it acquires an existing business that had a physical location in San Francisco within three years prior to opening a physical location.

Owning or leasing property in the City all of which is leased or subleased to a third party (and not leased back) does not count as opening a physical location in the City or as having had a physical location in the City.

**Location Eligibility: Must be in Designated Area and Meet Other Criteria**

In order to be eligible for the tax credit, the physical location must be in a designated area, which includes zip codes 94102, 94103, 94104, 94105, 94107, 94108, 94109, 94111, 94133, and 94158, as those zip codes existed on August 27, 2023.

In addition, the physical location must be opened, by acquiring real property or pursuant to an agreement with a term for at least six months, at a location of the person or combined group that is available for the person or combined group's use and can accommodate one or more employees.

The physical location also cannot be a home or other residential location, including a location for short-term residential use.

**Business Activity Eligibility: Must be in Specific Business Activities**

The tax credit may only be applied against the taxable gross receipts during the tax year from one or more of Business Activity Categories 5 and 6, as described in Sections 953.24 and 953.25 of Article 12-A-1 of the Code, and business activities described in NAICS codes 524 (Insurance Carriers and Related Activities), 5611 (Office Administrative Services), 5612 (Facilities Support Services), 5613 (Employment Services), 5614 (Business Support Services), 5615 (Travel Arrangement and Reservation

Services), 5616 (Investigation and Security Services), 5617 (Services to Buildings and Dwellings), and 5619 (Other Support Services).

If the person or combined group instead is engaged in business within the City as an administrative office, then it may apply the tax credit against the payroll expense reported, provided the person or combined group meets the other requirements of the credit.

#### **Timing Eligibility: Prior Tax Year**

The physical location must be opened in a designated area of the City on or after January 1, 2023, and in the tax year prior to the year the person or combined group initially reports the tax credit. That is, only locations opened in tax years 2023 or 2024 are potentially eligible to be reported in tax year 2025. If the location opened in tax year 2025 it is not eligible until tax year 2026.

#### **B1. Location Address**

Enter the address of the physical location you are reporting.

#### **B2. Location Zip Code**

Enter the zip code for the physical location you are reporting.

#### **B3. Date Opened**

Enter the date the physical location opened. Note, only dates in tax year 2023 or 2024 are eligible for reporting in tax year 2025.

#### **B4. Gross Receipts**

If you are reporting the gross receipts tax from one or more of Business Activity Categories 5 and 6, as described in Sections 953.24 and 953.25 of Article 12-A-1 of the Code, and business activities described in NAICS codes 524 (Insurance Carriers and Related Activities), 5611 (Office

Administrative Services), 5612 (Facilities Support Services), 5613 (Employment Services), 5614 (Business Support Services), 5615 (Travel Arrangement and Reservation Services), 5616 (Investigation and Security Services), 5617 (Services to Buildings and Dwellings), and 5619 (Other Support Services), enter those taxable gross receipts here. Gross receipts from other business activities must not be included here.

#### **B5. Tax Credit**

Multiply the amount in line B4 by 0.0045. The maximum tax credit is \$1,000,000. However, the credit may not reduce your gross receipts tax liability to less than zero. Transfer the amount on this line to Form GR-2025.

#### **B6. Payroll Expense if Administrative Office**

If you are engaged in business as an Administrative Office in San Francisco, enter your San Francisco payroll expense reported in Form AOT-2025 here.

#### **B7. Tax Credit**

The maximum tax credit is \$1,000,000. However, the credit cannot reduce your gross receipts tax on persons engaging business within the City as an administrative office to less than zero. Transfer the amount on this line to Form AOT-2025.

NOTE: By completing and submitting this Form CE-2025 for the Gross Receipts Tax Credit for Opening a Physical Location in Designated Areas in the City, you are waiving taxpayer any right to confidentiality in the fact that you have claimed this tax credit for tax year 2025.

#### **C. Gross Receipts Tax Credit for Stadium Operator Admissions Taxes Paid**

The tax credit for Stadium Operator Admissions Taxes paid is authorized under Code section 960.2. It allows a person or

combined group to take a credit against that group's gross receipt tax (including the administrative office tax imposed under Section 953.8) for 50% of Stadium Operator Admissions Tax under Article 11 of the San Francisco Business and Tax Regulations Code paid to the City during the tax year. If a person or combined group paid another local government a tax substantially similar to the Stadium Operator Admissions Tax, they may also take a credit for 50% of the taxes paid to other local governments against their gross receipts tax (including the administrative office tax imposed under Section 953.8). In no event shall this credit reduce a person or combined group's tax gross receipts tax liability (including the administrative office tax imposed under Section 954.8) below zero. The credit is not refundable and may not be carried forward to a subsequent tax year.

#### **C1. Stadium Operator Admissions Taxes**

Enter the amount of Stadium Operator Admissions Tax paid to the City in tax year 2025. If the person or combined group paid a substantially similar tax to another local government, they would report those amounts in this line as well.

Taxpayers reporting a credit for substantially similar taxes paid must append the following to their return:

1. A statement listing the local government that the person or combined group paid the substantially similar tax to and the legal citation for the tax being claimed.
2. Copies of proof of payment of the substantially similar tax to the other local governments.

#### **C2. 50% Adjustment**

Multiply the amount reported in line C1 by 50%. This is the amount of credit for this tax credit.

#### **D. Gross Receipts Tax Credit for Certain First Lessees of Qualified Buildings**

Code section 960.4 authorizes a gross receipts tax credit for certain first lessees of qualified buildings. The person or combined group authorized to take this tax credit must be granted a certificate from the Planning Department confirming that the building is a Qualified Building, which must be attached to a paper return filed. This tax credit is not available to taxpayers filing online.

As defined and controlled by Code section 960.4, a "Qualified Building" must meet many requirements, including that it contain at least 450,000 square feet, construction of the building incorporated at least 50% of the remains of the exterior walls of a prior structure that was at least 100 years old as of November 5, 2024, among other requirements.

The first person or combined group to both enter into a binding agreement to lease all or a portion of each Qualified Building and require at least 100 employees to occupy that Qualified Building shall be allowed a credit against that person or combined group's gross receipts tax (including any tax on administrative office business activities under Code section 953.8).

The first person or combined group that meets the above requirements is eligible for the credit, and no other person or combined group that otherwise meets these requirements for such Qualified Building may take the tax credit.

The credit shall be an annual credit commencing in the tax year following the tax year in which the person or combined group entered into the lease of all or a portion of the Qualified Building and first required at least 100 employees to occupy the Qualified Building, and continuing for the lesser of 15



years or until the end of the tax year in which the person or combined group's original lease term without extensions expires (the "Credit Term"); provided, however, that the person or combined group may only take the credit for each tax year during the Credit Term in which the person or combined group continues to lease the Qualified Building and continues to require at least 100 employees to occupy the Qualified Building.

### **Address of Qualified Building**

Enter the address of the Qualified Building in this line.

### **D1. Date Entered Lease and Required At Least 100 Employees to Occupy It**

Enter the date that the lessee entered into the first lease for the Qualified Building and required at least 100 employees to occupy that Qualified Building. Note, the tax credit commences the tax year after the year the person or combined group enters into the lease and required at least 100 employees to occupy that Qualified Building. Therefore, if the person or combined group entered into the lease in tax year 2025, or entered into the lease in 2024 but didn't require at least 100 employees to occupy the Qualified Building until tax year 2025, the first year to claim the tax credit would be tax year 2026.

### **D2. Number of Employees Occupying**

Enter the number of employees required to occupy the Qualified Building in tax year 2025. Note that at least 100 employees must be required to occupy the Qualified Building during the tax year the person or combined group is claiming the tax credit.

### **D3. Tax Credit**

Enter the tax credit amount in this line. The tax credit amount is the lesser of:

- The person or combined group's gross receipts tax liability (including any tax on administrative office business activities under Section 953.8, if applicable) for the tax year, or
- \$4,000,000.

Transfer this tax credit amount to Form GR-2025 or Form AOT-2025, as applicable.

### **E. Gross Receipts Tax Credit for Supermarkets and Other Grocery Retailers**

Code section 960.3 authorizes a credit against a person or combined group's gross receipts tax of 0.5% (0.005) of that person or combined group's taxable gross receipts from business activities described in NAICS Code 445110 (Supermarkets and Other Grocery Retailers (except Convenience Retailers)). The maximum annual credit may not exceed \$4,000,000.

Use this part of Form CE-2025 to report gross receipts in NAICS 445110 business activities, which will then be used to calculate the tax credit.

### **Part 1 - Worldwide or Water's Edge Gross Receipts**

In this Part you will be reporting your gross receipts in NAICS 445110 business activities. You must report worldwide or water's edge gross receipts for you (and your related entities if filing as a combined group) prior to exclusions, allocation, or apportionment.

#### **E1a. Gross Receipts**

Enter your worldwide or water's edge gross receipts for NAICS 445110 business activities in tax year 2025, including, but not limited to, amounts derived from sales, services, dealings in property, interest, rent, royalties, dividends, licensing fees, other fees, commissions and distributed amounts from

other business entities. Include amounts received that are excludable from taxable gross receipts. These amounts will be excluded in Part 2. Include gross receipts in the year that they are recognized as gross income for federal income tax reporting purposes. Do not include as gross receipts cash discounts allowed or taken on sales, or cash and credit refunds made to customers for returned merchandise.

## **Part 2 – Exclusions From Gross Receipts**

In this Part you will be reporting your gross receipts exclusions in NAICS 445110 business activities. You must report worldwide or water's edge gross receipts exclusions for you (and your related entities if filing as a combined group) prior to allocation or apportionment.

### **E2a. Related Entities**

For NAICS 445110 business activities, enter all amounts received from or charged to any related entity (as defined in Code section 952.5) in tax year 2025, to the extent included in Part 1. Complete, enter the result, and attach Attachment REL-ENT-2025.

### **E2b. Investment Receipts—Interest, Dividends, and Other Amounts**

For NAICS 445110 business activities, enter the sum of all interest, dividends, and other amounts received from the ownership or sale of financial instruments and distributions from business entities in tax year 2025, provided such items are directly derived exclusively from the investment of capital and not from the sale of property other than financial instruments, or from the provision of services, to any person, to the extent included in Part 1. "Financial instruments" include: (1) stocks or other similar written instruments evidencing a right to participate in the assets of any business; (2) bonds or other evidence of

indebtedness; and (3) any other marketable securities.

### **E2c. Allocations of Income, Gain, and Distributions From an Investment In a Pass-through Entity**

For NAICS 445110 business activities, enter the sum of all allocations of income or gains, or distributions (including returns on capital) in tax year 2025 from an entity treated as a pass-through entity for federal income tax purposes, provided such allocations or distributions are derived exclusively from your investment in such entity, and not from any other property sold to, or services provided to, such entity. Include amounts only to the extent included in Part 1.

### **E2d. Receipts From the Sale of Real Property with Respect to Which the Real Property Transfer Tax Was Paid**

For NAICS 445110 business activities, enter the sum of all receipts received from the sale of real property in tax year 2025 with respect to which the Real Property Transfer Tax imposed by Article 12-C of the Code has been paid to the City. Per Tax Collector Regulation 2016-1, a person may only exclude from gross receipts those receipts from the sale of real property where the Real Property Transfer Tax imposed by Article 12-C of the Business and Tax Regulations Code was paid with respect to that particular sale by December 31 of the tax year in which the gross receipts at issue would otherwise be subject to the Gross Receipts Tax in Article 12-A-1. Complete, enter the result, and attach Attachment RPTT-2025. Include amounts only to the extent included in Part 1.

### **E2e. Excludable Taxes**

For NAICS 445110 business activities, enter the sum of all excludable taxes in tax year



2025. Taxes excluded from gross receipts include only:

- Taxes imposed on or with respect to retail sales;
- Taxes imposed upon a person for which that person is reimbursed by means of a separately stated charge to a purchaser, lessee, licensee or customer (see Tax Collector Regulation 2019-1); and
- Third-party taxes that a taxpayer collects from or on behalf of the taxpayer's customers and remits to the appropriate governmental entity imposing such tax.

Include amounts only to the extent included in Part 1.

#### **E2f. Other Amounts**

For NAICS 445110 business activities, enter the sum of any other amounts excludable by law if included in Part 1 and not otherwise included in lines E2a-E2e.

#### **E2g. Subtotal Exclusions**

This line sums lines E2a through E2f.

#### **E2h. Total Gross Receipts Before Allocation and Apportionment**

Subtract line E2g from line E1a.

#### **Part 3 – Payroll Apportionment**

In this Part you will be applying payroll apportionment to your gross receipts in NAICS 445110 business activities and adjusting to apply the correct proportion to taxable gross receipts. You must report worldwide or water's edge gross receipts for you (and your related entities if filing as a combined group) after exclusions and then apply payroll apportionment.

#### **E3a. Payroll Apportionment**

Enter the percentage from line A4c of Form GR-2025. This is the percentage of your payroll in San Francisco.

#### **E3b. Payroll Apportioned Gross Receipts**

Multiply line E3a by line E2h and enter on this line.

#### **E3c. Payroll Apportionment Adjustment**

Multiply line E3b by 25%. These are the payroll apportioned gross receipts for NAICS 445110 business activities.

#### **Part 4 – San Francisco Allocated Gross Receipts**

In this Part you will be reporting San Francisco allocated gross receipts in NAICS 445110 business activities. These gross receipts are generally a subset of the worldwide or water's edge gross receipts reported in Parts 1 and 2.

To assist you in reporting the correct amounts, each line has three columns.

#### **Column I – In or Within San Francisco**

Report allocated gross receipts in or within San Francisco under the rules for each type of gross receipt.

#### **Column II – Outside San Francisco**

Report gross receipts that are outside San Francisco under the rules for each type of gross receipt.

#### **Column III – Total**

Report the total gross receipts both within and outside San Francisco for each type of gross receipt. These amounts should be the sum of Column I and II.

#### **E4a. Sales of Tangible Personal Property**

Enter NAICS 445110 business activity gross receipts from sales of tangible personal property delivered or shipped to a purchaser

within San Francisco in Column I. Enter NAICS 445110 business activity gross receipts from sales of tangible personal property delivered or shipped to a purchaser outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

#### **E4b. Real Property**

Enter NAICS 445110 business activity gross receipts from the sale, lease, rental, or licensing of real property located in San Francisco in Column I. Enter NAICS 445110 business activity gross receipts from the sale, lease, rental, or licensing of real property located outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

#### **E4c. Rental, Lease, or Licensing of Tangible Personal Property**

Enter NAICS 445110 business activity gross receipts from the rental, lease, or licensing of tangible personal property located in San Francisco in Column I. Enter NAICS 445110 business activity gross receipts from the rental, lease, or licensing of tangible personal property located in San Francisco in Column II. Enter the sum of Column I and II in Column III.

#### **E4d. Services**

Enter NAICS 445110 business activity gross receipts from services to the extent the purchaser of the services received the benefit of the services in San Francisco in Column I. Enter NAICS 445110 business activity gross receipts from services to the extent the purchaser of the services received the benefit of the services outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

#### **E4e. Intangible Property**

Enter NAICS 445110 business activity gross receipts from intangible property to the

extent it was used in San Francisco in Column I. Enter Category 1 business activity gross receipts from intangible property to the extent it was used outside San Francisco in Column II. Enter the sum of Column I and II in Column III.

#### **E4f. Sales of Financial Instruments**

Enter NAICS 445110 business activity gross receipts from the sale of financial instruments where the customer is located in San Francisco in Column I. Enter NAICS 445110 business activity gross receipts from the sale of financial instruments where the customer is not located in San Francisco in Column II. Enter the sum of Column I and II in Column III.

#### **E4g. Total Gross Receipts Allocated to San Francisco**

Sum lines E4a through E4f column by column. The result in Column III should match line E2i.

#### **E4h. Benefit of the Services; Reasonable Approximation**

Mark YES or NO. For line E4d, did you use reasonable approximation for reporting gross receipts from services to the extent the purchaser received the benefit of the services in San Francisco? If YES, please provide a brief description of your methodology in the line. you may attach an additional page if necessary.

#### **E4i. Intangible Property**

Mark YES or NO. For line E4e, did you use reasonable approximation for reporting gross receipts from intangible property to the extent used in San Francisco? If YES, please provide a brief description of your methodology in the line. You may attach an additional page if necessary.

#### **E4j. Sales of Financial Instruments**

Mark YES or NO. For line E4f, did you use reasonable approximation for reporting gross receipts from sales of financial instruments where the customer is located in San Francisco? If YES, please provide a brief description of your methodology in the line. You may attach an additional page if necessary.

**E4k. Allocation Adjustment**

Multiply line E4g by 75%. These are the adjusted allocated gross receipts for NAICS 445110 business activities.

**E5a. Taxable Gross Receipts in the City**

Sum lines E3c and E4k. These are your allocated and apportioned San Francisco gross receipts for NAICS 445110 business activities.

**E5b. Credit Calculation**

Multiply the amount in line E5a by 0.5% (0.005). If the product is greater than \$4,000,000 then enter \$4,000,000 in this line. If the product is less than \$4,000,000 enter the product. This is the credit allowed against the person or combined group's gross receipts tax. This credit may not be taken against the administrative office tax component of the gross receipts tax.

## Form AOT-2025

As discussed above, Form AOT-2025 is only used by those businesses that qualify for the Administrative Office Tax component of the Gross Receipts Tax. Form AOT-2025 is also used to report the Homelessness Administrative Office Tax and the Overpaid Executive Administrative Office Tax. Use this form only if you engaged in business within the City as an administrative office in tax year 2024, or did not engage in business in the City in tax year 2024 and answered “Yes” to all three of questions B3, B4, and B5 in Section B of Form ABT-2025. If you are a combined group, you must attach a list of all related entities engaged in business in San Francisco, including for each entity the Business Account Number (BAN), business name(s), and a percentage to indicate what percent the entity was in the combined group for the filing period (100% if the entity was fully included in the combined group for the entire year).

### Section A. Administrative Office Tax

#### A1. San Francisco Payroll Expense

Write your combined San Francisco payroll expense, including the San Francisco payroll expense of any related entities.

#### A2. Administrative Office Tax @ 1.47%

Multiply line A1 by 1.47% (0.0147) and write the result on this line.

#### A3. Administrative Office Tax Credits

If you are reporting the tax credit for opening a physical location in designated areas of the City, input the result from Form CE-2025, line B7, and attach Form CE-2025.

If you are reporting the Gross Receipts Tax Credit for Stadium Operator Admissions Taxes Paid, input the result from Form CE-2025 line C2, and attach Form CE-2025.

If you are reporting the Gross Receipts Tax Credit as the First Lessee of a Qualified Building, input the result from Form CE-2025 line D3, and attach Form CE-2025.

If you are claiming more than one of the credits described above, combine the credits to enter on this line A3.

#### A4. Administrative Office Tax After Credits

Subtract line A3 from line A2. This is your administrative office tax liability after credits.

#### A5. Administrative Office Tax Estimated Payments

If you made payments prior to filing this return (typically in April, July or October of the subject tax year) enter those amounts here.

#### A6. Remaining Administrative Office Tax Principal Due

Subtract line A5 from line A4 to arrive at the principal amount due after estimated payments.

#### A7. Penalties, Interest, and Fees

If you are filing more than 30 days after ceasing business, you need to calculate your penalties, interest, and fees to input on this line. See the general instructions under When to File to calculate the amount for this line.

#### A8. Amount Due

Add line A6 to line A7. This is the amount due from this tax and will be transferred to Section D.

#### Community Challenge Grant

If you would like to designate a portion of your tax liability on line A4 to the Neighborhood Beautification and Graffiti Clean-up Fund (also known as the "Community Challenge Grant Program") you may:

1. Check the box at left to designate 5.5 percent (0.055) of your tax liability; or
2. Enter an amount in the box at right up to 5.5 percent of your total tax liability.

These designations will not increase your tax liability, but will designate a portion of the tax you pay to go to the Community Challenge Grant Program.

### **Section B. Homelessness Administrative Office Tax**

In this section you will calculate your Homelessness Administrative Office Tax.

#### **B1. Homelessness Administrative Office Tax @1.5%**

Multiply line A1 by 1.5% (0.015) and write the result on this line.

#### **B2. Homelessness Administrative Office Tax Estimated Payments**

If you made payments prior to filing this return (typically in April, July or October of the subject tax year) enter those amounts here.

#### **B3. Remaining Homelessness Administrative Office Tax Principal Due**

Subtract line B2 from line B1 to arrive at the principal amount due after estimated payments.

#### **B4. Penalties, Interest, and Fees**

If you are filing more than 30 days after ceasing business, you need to calculate your penalties, interest, and fees to input on this line. See the general instructions under When to File to calculate the amount for this line.

#### **B5. Amount Due**

Add line B4 to line B3. This is the amount due from this tax and will be transferred to Section D.

### **Section C. Overpaid Executive Administrative Office Tax**

The Overpaid Executive Gross Receipts Tax was passed by voters in November 2020 and amended in November 2024. It imposes an annual Overpaid Executive Gross Receipts Tax on each person engaging in business within the City where the Executive Pay Ratio for the tax year of that person or the combined group of which it is a part exceeds 100:1. This section allows you to report your Executive Pay Ratio and calculate the resulting tax if you qualify for the Administrative Office Tax.

Given that the requirements to pay the Administrative Office Tax overlap with the requirements to pay the Overpaid Executive Gross Receipts Tax (namely having over 1,000 U.S. employees and over \$1 billion in gross receipts), it is presumed that the Overpaid Executive Gross Receipts Tax applies to all Administrative Office Tax filers.

#### **General Instructions**

“Executive Pay Ratio” means the ratio of the Compensation paid to the person or combined group’s Highest-Paid Managerial Employee for a tax year to the median Compensation paid to the person or combined group’s full-time and part-time employees based in the City for that tax year. The median Compensation paid to the person or combined group’s full-time and part-time employees based in the City for that tax year shall be determined on a full-time equivalency and annualized basis, and shall be determined without regard to any Compensation paid to the Highest-Paid Managerial Employee who may be based in the City for that tax year.

“Compensation” means wages, salaries, commissions, bonuses, property issued or transferred in exchange for the performance

of services (including but not limited to stock options), compensation for services to owners of pass-through entities, and any other form of remuneration paid to employees for services.

An employee is “based in the City for [a] tax year” if the employee’s total working hours in the City for the person or combined group during the tax year exceeds the employee’s total working hours in any other local jurisdiction for the person or combined group during the tax year.

Compensation paid to a part-time employee, other than the Highest-Paid Managerial Employee, for the tax year shall be converted to a “full-time equivalency” by multiplying the part-time employee’s Compensation for the tax year by 40, and dividing the result by the average number of hours the part-time employee worked per week during the tax year for the person or combined group.

Compensation paid to an employee, other than the Highest-Paid Managerial Employee, who was employed by the person or combined group for only a portion of the tax year shall be “annualized” by multiplying the employee’s Compensation (or, as stated, for a part-time employee, full-time equivalent Compensation) for the tax year by 52, and dividing the result by the number of weeks that the employee was employed by that person or combined group during the tax year.

“Highest-Paid Managerial Employee” means the individual employee or officer of a person or combined group with managerial responsibility in a business function who received the most Compensation for a tax year. For purposes of determining the Highest-Paid Managerial Employee and the Compensation of such employee,

Compensation shall not be annualized or converted to a full-time equivalency

### **Executive Pay Ratio Calculation**

#### **Line C1. Highest-Paid Managerial Employee Compensation**

Input the compensation of the Highest-Paid Managerial Employee for the tax year. The Highest-Paid Managerial Employee does not need to be based in the City for the tax year.

#### **Line C2. Job Title of Highest-Paid Managerial Employee**

Input the job title of the Highest-Paid Managerial Employee. While the Highest-Paid Managerial Employee may be the Chief Executive Officer, other managerial employees may be the highest paid.

#### **Line C3. Median Annual Compensation of Employees Based in the City**

Input the median annual compensation of the employees based in the City for the tax year. Compensation of part-time employees shall be converted into full-time equivalency per the general directions above and in the Code. Compensation of employees only employed for a portion of the tax year shall be annualized per the general instructions above and in the Code. These adjustments must be included in determining the median compensation of employees based in the City for the tax year. Do not include the compensation of the Highest-Paid Managerial Employee when calculating the median.

#### **Line C4. Job Title of Median Employee**

Input the job title of the employee at the median annual compensation of employees based in the City for the tax year.

#### **Line C5. Executive Pay Ratio Calculation**

Input the ratio of line C1 to line C3. For example, if line C1 is \$15,000,000 and line C3 is \$100,000, the input in this line would be 150.

#### **Overpaid Executive Administrative Office Tax Calculation**

#### **Line C6. Overpaid Executive Administrative Office Tax Rate**

Input the Overpaid Executive Administrative Office Tax Rate from the Tax Table below.

#### **Overpaid Executive Administrative Office Tax Table**

Executive Pay Ratio Greater than	Executive Pay Ratio Less Than or Equal to	Tax Rate
100:1	200:1	0.08%
200:1	300:1	0.16%
300:1	400:1	0.24%
400:1	500:1	0.32%
500:1	600:1	0.4%
600:1	N/A	0.48%

#### **Line C7. Overpaid Executive Administrative Office Tax**

Multiple line A1 by line C6 and input the result.

#### **Line C8. Overpaid Executive Administrative Office Tax Estimated Payments**

If you made payments prior to filing this return (typically in April, July or October of the subject tax year) enter those amounts here.

#### **Line C9. Remaining Overpaid Executive Administrative Office Tax Principal Due**

Subtract line C8 from line C7 to arrive at the principal amount due after estimated payments.

#### **Line C10. Penalties, Interest, and Fees**

If you are filing more than 30 days after ceasing business, you need to calculate your penalties, interest, and fees to input on this line. See the general instructions under When to File to calculate the amount for this line.

#### **Line C11. Amount Due**

Add line C10 to line C9. This is the amount due from this tax and will be transferred to Section D.

### **Section D. Obligation Summary**

#### **Line D1. Obligation Summary**

Sum lines A8, B5, and C11. Transfer to Form ABT-2025 Section C.

### **Taxpayer 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 [www.sftreasurer.org](http://www.sftreasurer.org) by entering 'POA-1' in the search bar.

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 of the San Francisco 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.

## Form CG-2025

You should only use Form CG-2025 if you are a combined group, or if you (or any portion of your business) were part of a combined group for any portion of the tax year, even if not filing as part of a combined group with this Return. Complete a separate row of this form for each entity engaged in business in San Francisco on whose behalf you are filing this Return. Attach additional sheets if necessary.

By submitting a Form CG-2025 for an entity, you are agreeing to file Gross Receipts Taxes on behalf of that entity for the portion of tax year 2025 that the entity was a member of your combined group.

**Note:** Lessors of residential real estate are treated as separate persons for each individual building in which they lease residential real estate, and must file separate Returns for each individual building and for their other business activities combined. Lessors of residential real estate may not file as combined groups of related entities.

### A. Seven (7) digit Business Account Number

Enter the entity's seven (7) digit Business Account Number provided by the Office of the Treasurer & Tax Collector. This number can be found on the entity's Business Registration Certificate.

### B. Business Name

Enter the entity's name. A "doing business as" or DBA name is acceptable.

### C. Wholly In Combined Group Entire Year

If the entity was wholly in the combined group for the entire year, answer Yes. If the entity was only partially in the group, or only for part of the tax year, complete columns D, E, and F.

### D. Percent in Combined Group

If you answered No in Column C for this member, enter the percentage of the entity and/or portion of the entity's year that is included in this Return. If the entity was fully included in your combined group for the entire year, enter 100%.

### E. Date Entered Group

If you are filing this Return on behalf of a combined group, and you answered No in Column C for this member, enter the date the entity joined the combined group. If you are not filing this Return on behalf of a combined group, or answered Yes to Column C for this member, leave this question blank.

### F. Date Exited Group

If you are filing this Return on behalf of a combined group, and you answered No in Column C for this member, enter the date the entity exited the combined group. Write "N/A" if the entity had not left your combined group as of December 31, 2025, or is still a member of your combined group. If you are not filing this Return on behalf of a combined group, or answered Yes to Column C for this member, leave this question blank.



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