

**CONFIDENTIAL PRIVILEGED DRAFT TO ASK CITY ATTORNEY QUESTIONS**

City and County of San Francisco / Office of the Treasurer &amp; Tax Collector

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**2025 Annual Filing – CEASING BUSINESS**

Posted 6/9/2025

BAN: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

Check Box if this is a final return ☐ Closing Date: \_\_\_\_\_**FORM ABT-2025****A. Tax Questionnaire**

A1. Did you (and any related entities) have taxable business personal property in San Francisco in tax year 2025?	A1. <input type="checkbox"/> YES <input type="checkbox"/> NO
A2. Average number of employees per week, including those employed outside San Francisco	A2. _____
A3. Number of San Francisco employees	A3. _____
A4. Enter the six digit North American Industry Classification System Code that matches your principal business activity. This will be displayed on your registration certificate.	A4. _____
A5. Are you filing on behalf of a combined group of related entities or are you an entity that was part of a combined group for any portion of the tax year (even if you are filing this Return as a separate entity)? If YES attach Form CG-2025.	A5. <input type="checkbox"/> YES <input type="checkbox"/> NO
A6. Do you have receipts from the lease of real estate in San Francisco to report? Please note this includes subleases. If YES, attach Form CRT-2025	A6. <input type="checkbox"/> YES <input type="checkbox"/> NO
A7. Are you reporting a tax credit? If YES, attach Form CE-2025	A7. <input type="checkbox"/> YES <input type="checkbox"/> NO

**B. Administrative Office Questionnaire**

B1. Did this business (and any related entities, as defined in Code section 953.8(c)) engage in business within the City as an administrative office (as defined in Code section 953.8(b)(1) in tax year 2024? If Yes, Complete and attach Form AOT-2025.	B1. <input type="checkbox"/> YES <input type="checkbox"/> NO
B2. Did this business (and any related entities, as defined in Code section 953.8(c)) engage in business in the City in tax year 2024? If Yes, do not complete lines B3 through B5 and continue to Section C.	B2. <input type="checkbox"/> YES <input type="checkbox"/> NO
B3. Did this business (and any related entities, as defined in Code section 953.8(c)) employ over 1,000 (full-time and part-time) people in the U.S. as of the last day included in this Return?	B3. <input type="checkbox"/> YES <input type="checkbox"/> NO
B4. Did this business (and any related entities, as defined in Code section 953.8(c)) report gross receipts in excess of \$1 billion on its federal income tax return(s) for the most recently complete federal income tax year?	B4. <input type="checkbox"/> YES <input type="checkbox"/> NO
B5. Was over 50% of the payroll expense (as defined in Code section 953.8(f)) incurred in San Francisco by this business (and any related entities, as defined in Code section 953.8(c)) associated with providing administrative or management services to itself (or any related entities, as defined in Code section 953.8(c)) for tax year 2025?	B5. <input type="checkbox"/> YES <input type="checkbox"/> NO

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FORM ABT-2025

City &amp; County of San Francisco

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BUSINESS NAME: \_\_\_\_\_

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

C1. Gross Receipts Tax – Attach Form GR-2025, Att GR-A-2025	C1.
C2. Homelessness Gross Receipts Tax – Attach Form HGR-2025	C2.
C3. Commercial Rents Tax – Attach Form CRT-2025	C3.
C4. Overpaid Executive Gross Receipts Tax – Attach Form OE-2025	C4.
C5. Gross Receipts Taxes on Administrative Offices – Attach Form AOT-2025	C5.
C6. Total Due after Credits and Installments, including Penalties, Interest, and Fees	C6.



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BAN: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

**FORM CRT-2025 Commercial Rents Tax****A. 2025 Taxable Commercial Space Base**

A1. Taxable gross receipts from all business activities. (Transfer from Form GR-2025).	A1.
If taxable gross receipts from all business activities are less than or equal to \$2,325,000, and you were not subject to gross receipts taxes on administrative office business activities, then the small business exemption applies. STOP HERE AND DO NOT SUBMIT THIS FORM CRT-2025.	
A2. All gross 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.	A2.
A3. All gross receipts included in Line A2 that are from the lease of residential real estate, as defined in Section 954.1 of the Business and Tax Regulations Code.	A3.
A4. All gross receipts included in Line A2 that are from space used for Industrial Use, as defined in Section 102 of the Planning Code.	A4.
A5. All gross receipts included in Line A2 that are from space used for Arts Activities, as defined in Section 102 of the Planning Code.	A5.
A6. 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, that are not Formula Retail uses as defined in Section 303.1(b) of the Planning Code.	A6.
A7. All gross receipts included in Line A2 that are received from exempt tenants, including governments and certain non-profits.	A7.
A8. All gross receipts included in Line A2 that are from rent subject to the Transient Occupancy Tax.	A8.
A9. All gross receipts included in Line A2 that are from rent subject to the Parking Tax.	A9.
A10. Total amounts from Line A2 that are not taxable. (Sum Lines A3 through A9)	A10.
A11. Subtract Line A10 from Line A1. Amounts from taxable Commercial Space.	A11.

**B. Warehouse Space Calculation**

B1. Of the amount in Line A11, all gross receipts that are from Warehouse Space, as defined in Section 2103(b) of the Business and Tax Regulations Code.	B1.
B2. Multiply B1 by 1.00%, the Warehouse Space tax rate. Commercial Rents Tax for Warehouse Space, before credits.	B2.

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

C1. Subtract Line B1 from Line A11. Receipts from the Lease of Commercial Space other than Warehouse Space.	C1.
C2. Multiply Line C1 by 3.50%, the tax rate for Commercial Space other than Warehouse Space. Commercial Rents Tax for other Commercial Space, before credits.	C2.



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BUSINESS NAME: \_\_\_\_\_

**D. Commercial Rents Tax Calculation**

D1. Sum Lines B2 and C2. This is your Commercial Rents Tax before credits.	D1.
D2. Commercial Rents Tax Credits. Attach documentation to support the tax credit.	D2.
D3. Commercial Rents Tax After Credits (Line D1 - Line D2)	D3.
D4. Commercial Rents Tax Estimated Payments	D4.
D5. Remaining Commercial Rents Tax Principal Due (Line D3 – Line D4)	D5.
D6. Penalties, Interest and Fees (see instructions)	D6.
D7. Amount Due After Credits, Installments, Penalties, Interest, and Fees	D7.

I certify under penalty of perjury that I am the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the taxpayer), or an agent of the taxpayer authorized to sign this form on behalf of the taxpayer pursuant to a validly executed Power of Attorney (see Instructions), and I have examined the foregoing business tax statement including any accompanying schedules or worksheets, and the information thereon is, to the best of my knowledge and belief, true and correct, and fully compliant with all the requirements provided in the San Francisco Business and Tax Regulations Code. I acknowledge that I am providing information in response to a request for financial information pursuant to Section 6.5-1 of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit.

If this form is being filed by the Filer on behalf of a combined group, the Filer agrees to act as a surety and agent for each member of the combined group.

Signature	Date	Print Name/Title
Email		Phone



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**FORM GR-2025 Gross Receipts Tax****A. Questionnaire**

Complete the questionnaire in Section A to verify if you have gross receipts that may be subject to exclusions or adjustments, or qualify to allocate or apportion gross receipts. If you mark "Yes" on any of these questions you must complete and submit an Attachment GR-2025 for each business activity category you are reporting.

A1.	Are you filing as a lessor of residential real estate (i.e., residential landlord)?	A1. <input type="checkbox"/> YES <input type="checkbox"/> NO
A2.	Do you have exclusions from gross receipts to report? Examples include but are not limited to receipts from related entities, investment receipts, distributions from business entities, and excludable taxes. See instructions for more information.	A2. <input type="checkbox"/> YES <input type="checkbox"/> NO
A3.	Do you have any business activities outside the City?	A3. <input type="checkbox"/> YES <input type="checkbox"/> NO
A4.	Do you apportion gross receipts using payroll apportionment under Code section 956.2? (Not applicable to Business Activity Categories 2, 3, or 7) If you marked "No", skip 4a, 4b and 4c.	A4. <input type="checkbox"/> YES <input type="checkbox"/> NO
A4a.	Total Payroll Within and Outside San Francisco (see instructions)	A4a.
A4b.	Payroll Within San Francisco (see instructions)	A4b.
A4c.	Divide A4b by A4a – This is your payroll apportionment	A4c.

**B. Business Activity**

Check each applicable business activity. If you answered NO to all questions in Section A, enter your total gross receipts everywhere in the applicable rows for your business activity categories. If you answered YES to any question 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.

Line	Check if Applicable	Code Section	Business Activity (NAICS Code)	Taxable Gross Receipts
B1	<input type="checkbox"/>	953.20	Category 1 (42, 44, 45, 532, 71, 722, 811, 812 excluding 812930, and 813)	B1.
B2	<input type="checkbox"/>	953.21	Category 2 (721)	B2.
B3	<input type="checkbox"/>	953.22	Category 3 (531, 5612, 5617, and 812930)	B3.
B4	<input type="checkbox"/>	953.23	Category 4 (11, 21, 22, 31, 32, 33, 48, 49, 524, 541714, 5611, 5613, 5614, 5615, 5616, 5619, and 92)	B4.
B5	<input type="checkbox"/>	953.24	Category 5 (51, 5222, 5223, 533, 54 excluding 541714, 55, 562, 61, 62, and all other activities)	B5.
B6	<input type="checkbox"/>	953.25	Category 6 (521, 5221, 523, and 525)	B6.
B7	<input type="checkbox"/>	953.26	Category 7 (23)	B7.
B8	<input type="checkbox"/>		TOTAL	B8.

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**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 on line B8 exceed the small business exemption threshold for this tax year; 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. Report each business category separately.

**C1. Category 1 Gross Receipts**

Range	a. Gross Receipts in Range	Tax Rate	b. Tax in Range
\$0 to \$1,000,000		0.100%	
\$1,000,000.01 to \$2,500,000		0.130%	
\$2,500,000.01 to \$25,000,000		0.180%	
\$25,000,000.01 to \$50,000,000		0.336%	
\$50,000,000.01 to \$75,000,000		0.336%	
\$75,000,000.01 to \$100,000,000		0.336%	
\$100,000,000.01 to \$150,000,000		0.336%	
\$150,000,000.01 to \$250,000,000		0.504%	
\$250,000,000.01 to \$500,000,000		0.672%	
\$500,000,000.01 to \$1,000,000,000		0.840%	
\$1,000,000,000.01 and over		1.008%	
c. Total			

**C2. Category 2 Gross Receipts**

Range	a. Gross Receipts in Range	Tax Rate	b. Tax in Range
\$0 to \$1,000,000		0.185%	
\$1,000,000.01 to \$2,500,000		0.201%	
\$2,500,000.01 to \$25,000,000		0.201%	
\$25,000,000.01 to \$50,000,000		0.331%	
\$50,000,000.01 to \$75,000,000		0.582%	
\$75,000,000.01 to \$100,000,000		0.582%	
\$100,000,000.01 to \$150,000,000		0.582%	
\$150,000,000.01 to \$250,000,000		0.582%	
\$250,000,000.01 to \$500,000,000		0.582%	
\$500,000,000.01 to \$1,000,000,000		0.582%	
\$1,000,000,000.01 and over		0.582%	
c. Total			

**C3. Category 3 Gross Receipts**

Range	a. Gross Receipts in Range	Tax Rate	b. Tax in Range
\$0 to \$1,000,000		0.413%	
\$1,000,000.01 to \$2,500,000		0.413%	
\$2,500,000.01 to \$25,000,000		0.435%	
\$25,000,000.01 to \$50,000,000		0.435%	
\$50,000,000.01 to \$75,000,000		0.435%	
\$75,000,000.01 to \$100,000,000		0.435%	
\$100,000,000.01 to \$150,000,000		0.435%	

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\$150,000,000.01 to \$250,000,000		0.435%	
\$250,000,000.01 to \$500,000,000		0.435%	
\$500,000,000.01 to \$1,000,000,000		0.435%	
\$1,000,000,000.01 and over		0.435%	
c. Total			

**C4. Category 4 Gross Receipts**

Range	a. Gross Receipts in Range	Tax Rate	b. Tax in Range
\$0 to \$1,000,000		0.250%	
\$1,000,000.01 to \$2,500,000		0.250%	
\$2,500,000.01 to \$25,000,000		0.300%	
\$25,000,000.01 to \$50,000,000		0.504%	
\$50,000,000.01 to \$75,000,000		0.840%	
\$75,000,000.01 to \$100,000,000		0.840%	
\$100,000,000.01 to \$150,000,000		1.176%	
\$150,000,000.01 to \$250,000,000		1.176%	
\$250,000,000.01 to \$500,000,000		1.344%	
\$500,000,000.01 to \$1,000,000,000		1.344%	
\$1,000,000,000.01 and over		1.512%	
c. Total			

**C5. Category 5 Gross Receipts**

Range	a. Gross Receipts in Range	Tax Rate	b. Tax in Range
\$0 to \$1,000,000		1.000%	
\$1,000,000.01 to \$2,500,000		1.000%	
\$2,500,000.01 to \$25,000,000		1.500%	
\$25,000,000.01 to \$50,000,000		1.176%	
\$50,000,000.01 to \$75,000,000		1.344%	
\$75,000,000.01 to \$100,000,000		1.344%	
\$100,000,000.01 to \$150,000,000		1.344%	
\$150,000,000.01 to \$250,000,000		1.512%	
\$250,000,000.01 to \$500,000,000		1.680%	
\$500,000,000.01 to \$1,000,000,000		1.680%	
\$1,000,000,000.01 and over		1.680%	
c. Total			

**C6. Category 6 Gross Receipts**

Range	a. Gross Receipts in Range	Tax Rate	b. Tax in Range
\$0 to \$1,000,000		1.500%	
\$1,000,000.01 to \$2,500,000		1.500%	
\$2,500,000.01 to \$25,000,000		3.000%	
\$25,000,000.01 to \$50,000,000		2.352%	
\$50,000,000.01 to \$75,000,000		3.024%	

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City &amp; County of San Francisco

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\$75,000,000.01 to \$100,000,000		3.024%	
\$100,000,000.01 to \$150,000,000		3.360%	
\$150,000,000.01 to \$250,000,000		3.360%	
\$250,000,000.01 to \$500,000,000		3.360%	
\$500,000,000.01 to \$1,000,000,000		3.360%	
\$1,000,000,000.01 and over		3.360%	
c. Total			

**C7. Category 7 Gross Receipts**

Range	a. Gross Receipts in Range	Tax Rate	b. Tax in Range
\$0 to \$1,000,000		0.500%	
\$1,000,000.01 to \$2,500,000		0.500%	
\$2,500,000.01 to \$25,000,000		0.750%	
\$25,000,000.01 to \$50,000,000		0.672%	
\$50,000,000.01 to \$75,000,000		1.008%	
\$75,000,000.01 to \$100,000,000		1.008%	
\$100,000,000.01 to \$150,000,000		1.344%	
\$150,000,000.01 to \$250,000,000		1.344%	
\$250,000,000.01 to \$500,000,000		1.512%	
\$500,000,000.01 to \$1,000,000,000		1.512%	
\$1,000,000,000.01 and over		1.680%	
c. Total			

**C8. Transfer the totals from all business activities in C1 through C7.**

Category	Tax
C1. Category 1	C1c.
C2. Category 2	C2c.
C3. Category 3	C3c.
C4. Category 4	C4c.
C5. Category 5	C5c.
C6. Category 6	C6c.
C7. Category 7	C7c.
C8. Total	C8.

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**D. Obligation Summary**

D1. Gross Receipts Tax (transfer from line C8)	D1.
D2. Gross Receipts Tax Credit (transfer sum from Form CE-2025 lines B5, C2, D3, and/or E5b)	D2.
D3. Gross Receipts Tax After Tax Credits	D3.
D4. Gross Receipts Tax Estimated Tax Payments	D4.
D5. Remaining Gross Receipts Tax Principal Due	D5.
D6. Penalties, Interest and Fees (see instructions)	D6.
D7. Amount Due after credits, installments, penalties, interest and fees	D7.

- ☐ Check this box to designate 5.1% of the total tax amounts on line D3 to the Neighborhood Beautification and Graffiti Clean-up Fund ("Community Challenge Grant Program").

Alternately, you may specify an amount up to 5.1% of the total tax amounts on line D3 in the box at right. These designations do NOT increase your tax liability.

*I certify under penalty of perjury that I am the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the taxpayer), or an agent of the taxpayer authorized to sign this form on behalf of the taxpayer pursuant to a validly executed Power of Attorney (see Instructions), and I have examined the foregoing business tax statement including any accompanying schedules or worksheets, and the information thereon is, to the best of my knowledge and belief, true and correct, and fully compliant with all the requirements provided in the San Francisco Business and Tax Regulations Code. I acknowledge that I am providing information in response to a request for financial information pursuant to Section 6.5-1 of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit.*

*If this form is being filed by the Filer on behalf of a combined group, the Filer agrees to act as a surety and agent for each member of the combined group.*

Signature	Date	Print Name/Title
Email		Phone



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**FORM HGR-2025 Homelessness Gross Receipts Tax****A. Homelessness Gross Receipts Tax Calculation**

Complete this Form HGR-2025 if your taxable gross receipts on Form GR-2025 line B8 exceed \$5,000,000, or if you made estimated payments toward the Homelessness Gross Receipts Tax. Report each business activity category separately.

A1a. Category 1 Taxable Gross Receipts	A1a.
A1b. Excluded Category 1 Gross Receipts Subject to the Commercial Rents Tax	A1b.
A1c. Subtract A1b from A1a, this is the Category 1 Taxable Gross Receipts Subject to the Homelessness Gross Receipts Tax.	A1c.

**Category 1 Gross Receipts Subject to the Homelessness Gross Receipts Tax**

Range	A1d. Gross Receipts in Range	Tax Rate	A1e. Tax in Range
\$0 to \$1,000,000		0%	
\$1,000,000.01 to \$2,500,000		0%	
\$2,500,000.01 to \$25,000,000		0%	
\$25,000,000.01 to \$50,000,000		0.164%	
\$50,000,000.01 to \$75,000,000		0.164%	
\$75,000,000.01 to \$100,000,000		0.164%	
\$100,000,000.01 to \$150,000,000		0.164%	
\$150,000,000.01 to \$250,000,000		0.246%	
\$250,000,000.01 to \$500,000,000		0.328%	
\$500,000,000.01 to \$1,000,000,000		0.41%	
\$1,000,000,000.01 and over		0.492%	
A1f. Total			

A2a. Category 2 Taxable Gross Receipts	A2a.
A2b. Excluded Category 2 Gross Receipts Subject to the Commercial Rents Tax	A2b.
A2c. Subtract A2b from A2a, this is the Category 2 Taxable Gross Receipts Subject to the Homelessness Gross Receipts Tax.	A2c.

**Category 2 Gross Receipts Subject to the Homelessness Gross Receipts Tax**

Range	A2d. Gross Receipts in Range	Tax Rate	A2e. Tax in Range
\$0 to \$1,000,000		0%	
\$1,000,000.01 to \$2,500,000		0%	
\$2,500,000.01 to \$25,000,000		0%	
\$25,000,000.01 to \$50,000,000		0.162%	
\$50,000,000.01 to \$75,000,000		0.284%	
\$75,000,000.01 to \$100,000,000		0.284%	
\$100,000,000.01 to \$150,000,000		0.284%	
\$150,000,000.01 to \$250,000,000		0.284%	
\$250,000,000.01 to \$500,000,000		0.284%	
\$500,000,000.01 to \$1,000,000,000		0.284%	
\$1,000,000,000.01 and over		0.284%	

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A2f. Total			
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A3a. Category 3 Taxable Gross Receipts	A3a.
A3b. Excluded Category 2 Gross Receipts Subject to the Commercial Rents Tax	A3b.
A3c. Subtract A3b from A3a, this is the Category 3 Taxable Gross Receipts Subject to the Homelessness Gross Receipts Tax.	A3c.

## Category 3 Gross Receipts Subject to the Homelessness Gross Receipts Tax

Range	A3d. Gross Receipts in Range	Tax Rate	A3e. Tax in Range
\$0 to \$1,000,000		0%	
\$1,000,000.01 to \$2,500,000		0%	
\$2,500,000.01 to \$25,000,000		0%	
\$25,000,000.01 to \$50,000,000		0%	
\$50,000,000.01 to \$75,000,000		0.325%	
\$75,000,000.01 to \$100,000,000		0.325%	
\$100,000,000.01 to \$150,000,000		0.325%	
\$150,000,000.01 to \$250,000,000		0.325%	
\$250,000,000.01 to \$500,000,000		0.325%	
\$500,000,000.01 to \$1,000,000,000		0.325%	
\$1,000,000,000.01 and over		0.325%	
A3f. Total			

A4a. Category 4 Taxable Gross Receipts	A4a.
A4b. Excluded Category 4 Gross Receipts Subject to the Commercial Rents Tax	A4b.
A4c. Subtract A4b from A4a, this is the Category 4 Taxable Gross Receipts Subject to the Homelessness Gross Receipts Tax.	A4c.

## Category 4 Gross Receipts Subject to the Homelessness Gross Receipts Tax

Range	A4d. Gross Receipts in Range	Tax Rate	A4e. Tax in Range
\$0 to \$1,000,000		0%	
\$1,000,000.01 to \$2,500,000		0%	
\$2,500,000.01 to \$25,000,000		0%	
\$25,000,000.01 to \$50,000,000		0.246%	
\$50,000,000.01 to \$75,000,000		0.41%	
\$75,000,000.01 to \$100,000,000		0.41%	
\$100,000,000.01 to \$150,000,000		0.574%	
\$150,000,000.01 to \$250,000,000		0.574%	
\$250,000,000.01 to \$500,000,000		0.656%	
\$500,000,000.01 to \$1,000,000,000		0.656%	
\$1,000,000,000.01 and over		0.738%	
A4f. Total			

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A5a. Category 5 Taxable Gross Receipts	A5a.
A5b. Excluded Category 5 Gross Receipts Subject to the Commercial Rents Tax	A5b.
A5c. Subtract A5b from A5a, this is the Category 5 Taxable Gross Receipts Subject to the Homelessness Gross Receipts Tax.	A5c.

**Category 5 Gross Receipts Subject to the Homelessness Gross Receipts Tax**

Range	A5d. Gross Receipts in Range	Tax Rate	A5e. Tax in Range
\$0 to \$1,000,000		0%	
\$1,000,000.01 to \$2,500,000		0%	
\$2,500,000.01 to \$25,000,000		0%	
\$25,000,000.01 to \$50,000,000		0.574%	
\$50,000,000.01 to \$75,000,000		0.656%	
\$75,000,000.01 to \$100,000,000		0.656%	
\$100,000,000.01 to \$150,000,000		0.656%	
\$150,000,000.01 to \$250,000,000		0.738%	
\$250,000,000.01 to \$500,000,000		0.82%	
\$500,000,000.01 to \$1,000,000,000		0.82%	
\$1,000,000,000.01 and over		0.82%	
A5f. Total			

A6a. Category 6 Taxable Gross Receipts	A6a.
A6b. Excluded Category 6 Gross Receipts Subject to the Commercial Rents Tax	A6b.
A6c. Subtract A6b from A6a, this is the Category 6 Taxable Gross Receipts Subject to the Homelessness Gross Receipts Tax.	A6c.

**Category 6 Gross Receipts Subject to the Homelessness Gross Receipts Tax**

Range	A6d. Gross Receipts in Range	Tax Rate	A6e. Tax in Range
\$0 to \$1,000,000		0%	
\$1,000,000.01 to \$2,500,000		0%	
\$2,500,000.01 to \$25,000,000		0%	
\$25,000,000.01 to \$50,000,000		1.148%	
\$50,000,000.01 to \$75,000,000		1.476%	
\$75,000,000.01 to \$100,000,000		1.476%	
\$100,000,000.01 to \$150,000,000		1.64%	
\$150,000,000.01 to \$250,000,000		1.64%	
\$250,000,000.01 to \$500,000,000		1.64%	
\$500,000,000.01 to \$1,000,000,000		1.64%	
\$1,000,000,000.01 and over		1.64%	
A6f. Total			



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A7a. Category 7 Taxable Gross Receipts	A7a.
A7b. Excluded Category 7 Gross Receipts Subject to the Commercial Rents Tax	A7b.
A7c. Subtract A7b from A7a, this is the Category 7 Taxable Gross Receipts Subject to the Homelessness Gross Receipts Tax.	A7c.

**Category 7 Gross Receipts Subject to the Homelessness Gross Receipts Tax**

Range	A7d. Gross Receipts in Range	Tax Rate	A7e. Tax in Range
\$0 to \$1,000,000		0%	
\$1,000,000.01 to \$2,500,000		0%	
\$2,500,000.01 to \$25,000,000		0%	
\$25,000,000.01 to \$50,000,000		0.328%	
\$50,000,000.01 to \$75,000,000		0.492%	
\$75,000,000.01 to \$100,000,000		0.492%	
\$100,000,000.01 to \$150,000,000		0.656%	
\$150,000,000.01 to \$250,000,000		0.656%	
\$250,000,000.01 to \$500,000,000		0.738%	
\$500,000,000.01 to \$1,000,000,000		0.738%	
\$1,000,000,000.01 and over		0.82%	
A7f. Total			

**B. Total Homelessness Gross Receipts Tax Across Business Activity Categories**

Category	Tax
B1. Category 1	B1.
B2. Category 2	B2.
B3. Category 3	B3.
B4. Category 4	B4.
B5. Category 5	B5.
B6. Category 6	B6.
B7. Category 7	B7.
B8. Total	B8.

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**C. Homelessness Gross Receipts Tax Obligation Summary**

C1. Homelessness Gross Receipts Tax (transfer from line B8)	C1.
C2. Homelessness Gross Receipts Tax Estimated Tax Payments	C2.
C3. Remaining Homelessness Gross Receipts Tax Principal Due	C3.
C4. Penalties, Interest and Fees (see instructions)	C4.
C5. Amount Due after installments, penalties, interest and fees	C5.

I certify under penalty of perjury that I am the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the taxpayer), or an agent of the taxpayer authorized to sign this form on behalf of the taxpayer pursuant to a validly executed Power of Attorney (see Instructions), and I have examined the foregoing business tax statement including any accompanying schedules or worksheets, and the information thereon is, to the best of my knowledge and belief, true and correct, and fully compliant with all the requirements provided in the San Francisco Business and Tax Regulations Code. I acknowledge that I am providing information in response to a request for financial information pursuant to Section 6.5-1 of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit.

If this form is being filed by the Filer on behalf of a combined group, the Filer agrees to act as a surety and agent for each member of the combined group.

Signature	Date	Print Name/Title
Email		Phone



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**ATTACHMENT GR-2025 CATEGORY 1 BUSINESS ACTIVITIES**

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco
A1. Gross receipts, 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 B.	A1.
Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result, and attach Attachment REL ENT-2025.	B1.
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived 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.	B2.
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity.	B3.
B4. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result, and attach Attachment RPTT-2025.	B4.
B5. Excludable taxes	B5.
B6. Other amounts excludable by law, if reported in Part A, and if not included in B1 to B6	B6.
B7. Sum of B1 through B6	B7.
B8. Subtract B7 from A1.	B8.
Part C – Payroll Apportionment	
C1. Payroll apportionment from Form GR-2025 line A4c.	
C2. Multiply C1 by B8.	
C3. Multiply C2 by 25%. These are the payroll apportioned gross receipts for Category 1 business activities.	



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In the Part D table, enter the amounts from line B9 such that the result in D7 Column III is equal to the amount reported in line B9.

Part D – San Francisco Allocated Gross Receipts	I. In or Within San Francisco	II. Outside San Francisco	III. Total
D1. Gross receipts from sales of tangible personal property delivered or shipped to a purchaser...			
D2. Gross receipts from the sale, lease, rental, or licensing of real property located...			
D3. Gross receipts from the rental, lease, or licensing of tangible personal property located...			
D4. Gross receipts from services to the extent the purchaser of the services received the benefit of the services...			
D5. Gross receipts from intangible property to the extent used...			
D6. Gross receipts from sales of financial instruments where the customer is located...			
D7. Total Category 1 Gross Receipts Allocated to San Francisco (Sum lines D1 through D6)			

In lines D8, D9 and D10, report if you used reasonable approximation when reporting allocations for services, intangible property or sales of financial instruments. If you did not have gross receipts from services, intangible property, or sales of financial instruments you may answer NO.

D8. 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 below.	D8. <input type="checkbox"/> YES <input type="checkbox"/> NO
D9. For line D5, did you use reasonable approximation for reporting gross receipts from intangible property to the extent it was used in San Francisco? If "Yes", please provide a brief description of your methodology below.	D9. <input type="checkbox"/> YES <input type="checkbox"/> NO
D10. 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 below.	D10. <input type="checkbox"/> YES <input type="checkbox"/> NO

D11. Multiply D7 Column I by 75%. These are the San Francisco allocated gross receipts for Category 1 business activities.	D11.
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E1. Add lines C3 and D11. These are the allocated and apportioned gross receipts for Category 1 business activities.	E1.
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BUSINESS NAME: \_\_\_\_\_

**ATTACHMENT GR-2025 CATEGORY 2 BUSINESS ACTIVITIES**

Part A – Gross Receipts Before Exclusions	Total Derived from or Related to Real Properties Located in San Francisco
A1. Gross receipts, 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 B.	A1.
Part B – Exclusions from Gross Receipts	Total Derived from or Related to Real Properties Located in San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result, and attach Attachment REL ENT-2025.	B1.
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived from the investment of capital and not from the sale of property other than financial instruments, or from the provisions of services, to any person.	B2.
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity.	B3.
B4. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result, and attach Attachment RPTT-2025.	B4.
B5. Excludable taxes	B5.
B6. Other amounts excludable by law, if reported in Part A, and if not included in B1 to B5	B6.
B7. Sum of B1 through B6	B7.
B8. Subtract B7 from A1.	B8.
Parts C and D are Reserved	
E1. Enter the amount from line B8. These are the taxable gross receipts for Category 2 business activities.	E1.



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**ATTACHMENT GR-2025 LESSORS OF RESIDENTIAL REAL ESTATE  
(CATEGORY 3 BUSINESS ACTIVITIES)**

For taxpayers reporting as a lessor of residential real estate, answer these two preliminary questions. If you answer 3 or less for residential units, you are small business exempt and do not need to file this Return unless you submitted estimated Gross Receipts Tax payments for tax year 2025. If you answer Yes to the rent-controlled units question, see the accompanying instructions.

Enter the number of residential units leased out (exempt from Gross Receipts Tax if 3 units or less)	
Are you filing this return for a building with rent-controlled units?	<input type="checkbox"/> YES <input type="checkbox"/> NO

Part A – Gross Receipts Before Exclusions	Total Derived from or Related to Real Properties Located in San Francisco
A1. Gross receipts, 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 B.	A1.

Part B – Exclusions from Gross Receipts	Total Derived from or Related to Real Properties Located in San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result, and attach Attachment REL ENT-2025.	B1.
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived 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.	B2.
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity.	B3.
B4. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result, and attach Attachment RPTT-2025.	B4.
B5. Excludable taxes	B5.
B6. Other amounts excludable by law, if reported in A1, and if not included in B1 to B6. Enter the rent-controlled building exclusion in this line, if applicable.	B6.
B7. Sum of B1 through B6	B7.
B8. Subtract B7 from A1.	B8.

Parts C and D are Reserved

E1. Enter the amount from line B8. These are the taxable gross receipts for Category 3 business activities as a lessor of residential real estate for the building for which you are filing this Return.	E1.
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**ATTACHMENT GR-2025 CATEGORY 3 BUSINESS ACTIVITIES (Other Than as a Lessor of Residential Real Estate)**

Part A – Gross Receipts Before Exclusions	Total Derived from or Related to Real Properties Located in San Francisco
A1. Gross receipts, 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 B.	A1.
Part B – Exclusions from Gross Receipts	Total Derived from or Related to Real Properties Located in San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result, and attach Attachment REL ENT-2025.	B1.
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived 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.	B2.
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity.	B3.
B4. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result, and attach Attachment RPTT-2025.	B4.
B5. Excludable taxes	B5.
B6. Other amounts excludable by law, if reported in Part A, and if not included in B1 to B6	B6.
B7. Sum of B1 through B6	B7.
B8. Subtract B7 from A1.	B8.
Parts C and D are Reserved	
E1. Enter the amount from line B8. These are the taxable gross receipts for Category 3 business activities.	E1.



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**ATTACHMENT GR-2025 CATEGORY 4 BUSINESS ACTIVITIES**

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco
A1. Gross receipts, 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 B.	A1.

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result, and attach Attachment REL ENT-2025.	B1.
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived 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.	B2.
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity.	B3.
B4. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result, and attach Attachment RPTT-2025.	B4.
B5. Excludable taxes	B5.
B6. Other amounts excludable by law, if reported in Part A, and if not included in B1 to B5	B6.
B7. Sum of B1 through B6	B7.
B8. Subtract B7 from A1.	B98.

Part C – Payroll Apportionment	
C1. Payroll apportionment from Form GR-2025 line A4c.	
C2. Multiply C1 by B8.	
C3. Multiply C2 by 25%. These are the payroll apportioned gross receipts for Category 4 business activities.	

In the Part D table, enter the amounts from line B9 such that the result in D7 Column III is equal to the amount reported in line B9.

Part D – San Francisco Allocated Gross Receipts	I. In or Within San Francisco	II. Outside San Francisco	III. Total
D1. Gross receipts from sales of tangible personal property delivered or shipped to a purchaser...			
D2. Gross receipts from the sale, lease, rental, or licensing of real property located...			
D3. Gross receipts from the rental, lease, or licensing of tangible personal property located...			
D4. Gross receipts from services to the extent the purchaser of the services received the benefit of the services...			
D5. Gross receipts from intangible property to the extent used...			
D6. Gross receipts from sales of financial instruments where the customer is located...			
D7. Total Category 4 Gross Receipts Allocated to San Francisco (Sum lines D1 through D6)			



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In lines D8, D9 and D10, report if you used reasonable approximation when reporting allocations for services, intangible property or sales of financial instruments. If you did not have gross receipts from services, intangible property, or sales of financial instruments you may answer NO.

D8. 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 below.	D8. <input type="checkbox"/> YES <input type="checkbox"/> NO
D9. For line D5, did you use reasonable approximation for reporting gross receipts from intangible property to the extent it was used in San Francisco? If "Yes", please provide a brief description of your methodology below.	D9. <input type="checkbox"/> YES <input type="checkbox"/> NO
D10. 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 below.	D10. <input type="checkbox"/> YES <input type="checkbox"/> NO
D11. Multiply D7 Column I by 75%. These are the San Francisco allocated gross receipts for Category 4 business activities.	D11.
E1. Add lines C3 and D11. These are the allocated and apportioned gross receipts for Category 4 business activities.	E1.



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BUSINESS NAME: \_\_\_\_\_

**ATTACHMENT GR-2025 CATEGORY 5 BUSINESS ACTIVITIES**

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco
A1. Gross receipts, 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 B.	A1.

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result, and attach Attachment REL ENT-2025.	B1.
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived 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.	B2.
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity.	B3.
B4. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result, and attach Attachment RPTT-2025.	B4.
B5. Excludable taxes	B5.
B6. Other amounts excludable by law, if reported in Part A, and if not included in B1 to B5	B6.
B7. Sum of B1 through B6	B7.
B8. Subtract B7 from A6.	B8.

Part C – Payroll Apportionment	
C1. Payroll apportionment from Form GR-2025 line A4c.	
C2. Multiply C1 by B8.	
C3. Multiply C2 by 25%. These are the payroll apportioned gross receipts for Category 5 business activities.	

In the Part D table, enter the amounts from line B9 such that the result in D7 Column III is equal to the amount reported in line B9.

Part D – San Francisco Allocated Gross Receipts	I. In or Within San Francisco	II. Outside San Francisco	III. Total
D1. Gross receipts from sales of tangible personal property delivered or shipped to a purchaser...			
D2. Gross receipts from the sale, lease, rental, or licensing of real property located...			
D3. Gross receipts from the rental, lease, or licensing of tangible personal property located...			
D4. Gross receipts from services to the extent the purchaser of the services received the benefit of the services...			
D5. Gross receipts from intangible property to the extent used...			
D6. Gross receipts from sales of financial instruments where the customer is located...			
D7. Total Category 5 Gross Receipts Allocated to San Francisco (Sum lines D1 through D6)			



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In lines D8, D9 and D10, report if you used reasonable approximation when reporting allocations for services, intangible property or sales of financial instruments. If you did not have gross receipts from services, intangible property, or sales of financial instruments you may answer NO.

D8. 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 below.	D8. <input type="checkbox"/> YES <input type="checkbox"/> NO
D9. For line D5, did you use reasonable approximation for reporting gross receipts from intangible property to the extent it was used in San Francisco? If "Yes", please provide a brief description of your methodology below.	D9. <input type="checkbox"/> YES <input type="checkbox"/> NO
D10. 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 below.	D10. <input type="checkbox"/> YES <input type="checkbox"/> NO
D11. Multiply D7 Column I by 75%. These are the San Francisco allocated gross receipts for Category 5 business activities.	D11.
E1. Add lines C3 and D11. These are the allocated and apportioned gross receipts for Category 5 business activities.	E1.



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BUSINESS NAME: \_\_\_\_\_

**ATTACHMENT GR-2025 CATEGORY 6 BUSINESS ACTIVITIES**

Part A – Gross Receipts Before Exclusions	Total Within and Outside San Francisco
A1. Gross receipts, 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 B.	A1.

Part B – Exclusions from Gross Receipts	Total Within and Outside San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result, and attach Attachment REL ENT-2025.	B1.
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived 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.	B2.
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity.	B3.
B4. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result, and attach Attachment RPTT-2025.	B4.
B5. Excludable taxes	B5.
B6. Other amounts excludable by law, if reported in Part A, and if not included in B1 to B5	B6.
B7. Sum of B1 through B6	B7.
B8. Subtract B7 from A6.	B8.

Part C – Payroll Apportionment	
C1. Payroll apportionment from Form GR-2025 line A4c.	
C2. Multiply C1 by B8.	
C3. Multiply C2 by 25%. These are the payroll apportioned gross receipts for Category 6 business activities.	

In the Part D table, enter the amounts from line B9 such that the result in D7 Column III is equal to the amount reported in line B9.

Part D – San Francisco Allocated Gross Receipts	I. In or Within San Francisco	II. Outside San Francisco	III. Total
D1. Gross receipts from sales of tangible personal property delivered or shipped to a purchaser...			
D2. Gross receipts from the sale, lease, rental, or licensing of real property located...			
D3. Gross receipts from the rental, lease, or licensing of tangible personal property located...			
D4. Gross receipts from services to the extent the purchaser of the services received the benefit of the services...			
D5. Gross receipts from intangible property to the extent used...			
D6. Gross receipts from sales of financial instruments where the customer is located...			
D7. Total Category 6 Gross Receipts Allocated to San Francisco (Sum lines D1 through D6)			





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In lines D8, D9 and D10, report if you used reasonable approximation when reporting allocations for services, intangible property or sales of financial instruments. If you did not have gross receipts from services, intangible property, or sales of financial instruments you may answer NO.

D8. 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 below.	D8. <input type="checkbox"/> YES <input type="checkbox"/> NO
D9. For line D5, did you use reasonable approximation for reporting gross receipts from intangible property to the extent it was used in San Francisco? If "Yes", please provide a brief description of your methodology below.	D9. <input type="checkbox"/> YES <input type="checkbox"/> NO
D10. 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 below.	D10. <input type="checkbox"/> YES <input type="checkbox"/> NO
D11. Multiply D7 Column I by 75%. These are the San Francisco allocated gross receipts for Category 6 business activities.	D11.
E1. Add lines C3 and D11. These are the allocated and apportioned gross receipts for Category 6 business activities.	E1.



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BAN: \_ \_ \_ \_ \_

BUSINESS NAME: \_\_\_\_\_

**ATTACHMENT GR-2025 CATEGORY 7 BUSINESS ACTIVITIES**

Part A – Gross Receipts Before Exclusions	Total Derived from or Related to Real Properties Located in San Francisco
A1. Gross receipts, 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 B.	A1.
Part B – Exclusions from Gross Receipts	Total Derived from or Related to Real Properties Located in San Francisco
B1. Any amount(s) included in Part A that that were received from related entities, if applicable. Complete, enter the result, and attach Attachment REL ENT-2025.	B1.
B2. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived 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.	B2.
B3. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity.	B3.
B4. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result, and attach Attachment RPTT-2025.	B4.
B5. Excludable taxes	B5.
B7. Amounts that were included line A1 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	B6.
B7. Other amounts excludable by law, if reported in Part A, and if not included in B1 to B6	B7.
B8. Sum of line B1 through line B7	B8.
B9. Subtract line B8 from line A1.	B9.
Parts C and D Reserved	
E1. Enter the amount from line B9. These are the taxable gross receipts for Category 7 business activities.	



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BUSINESS NAME: \_\_\_\_\_

**ATTACHMENT CON SUB-2025****Business Activity Category 7; Subcontractor Reduction Calculation**

Page \_ of \_

Complete this form if you are reducing your Business Activity Category 7 gross receipts by amounts paid to subcontractors. Enter the Business Account Numbers of subcontractors that received payments from you during the tax year, if applicable, as well as the project location, and the total payments made or recognized. Amounts reported in this form must have been included in line A1, on 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>

	<b>A1</b>		<b>B1</b>	<b>C1</b>
<b>#</b>	<b>Business Account Number (if applicable)</b>	<b>A2 Business Name</b>	<b>Project Location (San Francisco only)</b>	<b>Total Payments Made or Recognized in Tax Year</b>
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
<b>TOTAL</b>	<b>Sum and transfer to Attachment GR-2025 CATEGORY 7, line B7.</b>			

ATTACHMENT CON SUB-2025

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BAN: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

**ATTACHMENT REL ENT-2025**  
**Related Entity Exclusion Calculation**  
**Page \_ of \_**

Complete this form if you are excluding amounts received from related entities. Enter the Business Account Numbers (if available), Federal Tax Identification Numbers, and names of the related entities from which you received gross receipts. If you are excluding amounts received in business activity categories 2, 3, or 7, enter the amounts derived from or related to real properties in San Francisco. If you are excluding amounts received in business activity categories 1, 4, 5, or 6, enter the amounts received within and outside San Francisco from each related entity in column A5. Sum the applicable column, then transfer to the appropriate Attachment GR-2025 line B1, or Form CEL-2025 line E2a. Complete for each business activity category or tax credit, as applicable.

**BUSINESS ACTIVITY CATEGORY:** \_\_\_\_\_

	<b>A1</b> <b>Business Account</b> <b>Number</b>	<b>A2</b> <b>Federal Tax</b> <b>Identification Number</b>	<b>A3</b> <b>Related Entity Name</b>	<b>A4</b> <b>Total Within San</b> <b>Francisco</b>	<b>A5</b> <b>Total Received Within</b> <b>and Outside San</b> <b>Francisco</b>
#					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
<b>TOTAL</b>	<b>Sum and transfer to the applicable Attachment GR-2025, line B1 or Form CEL-2025 line E2a.</b>				



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BAN: \_ \_ \_ \_ \_

BUSINESS NAME: \_\_\_\_\_

**ATTACHMENT RPTT-2025****Real Property Transfer Tax Exclusion Calculation**

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Complete this form if you are excluding amounts received from the sale of real property where the Real Property Transfer Tax was paid. Enter the Block, Lot, and address of the real property the transfer of which the Real Property Transfer Tax was paid. Enter the amounts received from the sale of each real property in column A4. Sum column A4, then transfer to the appropriate Attachment GR-2025 line B4, or Form CEL-2025 line E2d. Complete for each business activity category or tax credit, as applicable.

**BUSINESS ACTIVITY CATEGORY:** \_\_\_\_\_

#	A1 Block	A2 Lot	A3 Real Property Address	A4 Total Received
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
<b>TOTAL</b>	<b>Sum and transfer to the applicable Attachment GR-2025, line B4 or Form CEL-2025 line E2d.</b>			

ATTACHMENT RPTT-2025

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BAN: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

**FORM OE-2025 – Overpaid Executive Gross Receipts Tax****A. Overpaid Executive Gross Receipts Tax Exemption**

A1.	Was the total combined number of employees of you and your related entities within the United States as of the last day of the tax year 1,000 or less?	A1. <input type="checkbox"/> YES <input type="checkbox"/> NO
A2.	Were the total combined gross receipts of you and your related entities reported on your most recently completed United States federal income tax return(s) \$1,000,000,000 or less?	A2. <input type="checkbox"/> YES <input type="checkbox"/> 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 you must calculate the Executive Pay Ratio.

**B. Executive Pay Ratio Calculation**

B1.	Input the annual Compensation paid to the person or combined group's Highest-Paid Managerial Employee for the tax year.	B1.
B2.	Enter the job title of the Highest-Paid Managerial Employee.	B2.
B3.	Input the median annual compensation paid to the person or combined group's full-time and part-time employees based in the City for the tax year.	B3.
B4.	Enter the job title of the employee at the median annual compensation.	B4.
B5.	Input the ratio of line B1 to line B3.	B5.

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

C1.	Taxable Gross Receipts	C1.
C2.	Overpaid Executive Gross Receipts Tax Rate From Tax Table in Instructions	C2.
C3.	Overpaid Executive Gross Receipts Tax (line C1 multiplied by line C2)	C3.
C4.	Overpaid Executive Gross Receipts Tax Estimated Payments	C4.
C5.	Remaining Overpaid Executive Gross Receipts Tax Principal Due (line C3 minus line C4)	C5.
C6.	Penalties, Interest and Fees (see instructions)	C6.
C7.	Amount Due (line C5 plus line C6) Transfer to Form ABT-2025 Section C	C7.

I certify under penalty of perjury that I am the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the taxpayer), or an agent of the taxpayer authorized to sign this form on behalf of the taxpayer pursuant to a validly executed Power of Attorney (see Instructions), and I have examined the foregoing business tax statement including any accompanying schedules or worksheets, and the information thereon is, to the best of my knowledge and belief, true and correct, and fully compliant with all the requirements of the San Francisco Business and Tax Regulations Code. I acknowledge that I am providing information in response to a request for financial information pursuant to Section 6.5-1 of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit. If this form is being filed by the Filer on behalf of a combined group, the Filer agrees to act as a surety and agent for each member of the combined group.

Signature	Date	Print Name/Title
Email	Phone	

FORM OE-2025

City &amp; County of San Francisco

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BAN: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

**FORM CE-2025****Seven (7) Digit Business Account Number of Eligible Person:** \_\_\_\_\_

To claim a tax credit you must submit this Form CE-2025 and any required supporting documentation (see instructions)

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

Taxpayers that lease or provide Commercial Space to a QCCF, as defined in Code section 2106.1, that operates for more than six months in the tax year may claim a tax credit against the Commercial Rents Tax.

#	A1 QCCF Name	A2 QCCF Address	A3 Licensed Capacity	A4 Tax Credit
1				
2				
Total				

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

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

If you, any related entities, predecessors in interest, or acquired entities had a physical location or owned or rented real property in San Francisco at any time in the three years prior to opening a physical location in a designated area you are not eligible for this tax credit. The physical location must be in zip codes 94102, 94103, 94104, 94105, 94107, 94108, 94109, 94111, 94133, or 94158, and may not be a residential address.

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.

B1. Location Address	B2. Location Zip Code	B3. Date Opened
----------------------	-----------------------	-----------------

B4. Gross receipts from eligible business activities	B4.
B5. Multiply B4 by 0.0045. This is the gross receipts tax credit (may not exceed \$1,000,000)	B5.

B6. Payroll expense if engaging in business in the City as an Administrative Office	B6.
B7. Multiply B6 by 0.007. This is the tax credit if engaging in business in the City as an Administrative Office (may not exceed \$1,000,000)	B7.

(Form CE-2025 continues on next page)

FORM CE-2025

City &amp; County of San Francisco

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BUSINESS NAME: \_\_\_\_\_

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

C1. Stadium Operator Admissions Tax paid to the City, or substantially similar tax paid to another local jurisdiction, in tax year 2025.	C1.
C2. Multiply the amount in C1 by 50%.	C2.

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

In order to report this tax credit the taxpayer must obtain a certificate from the Planning Department confirming that the building is a Qualified Building and append it to this return. See instructions for more information.

Address of Qualified Building: \_\_\_\_\_

D1. Enter the date the person or combined group entered into a lease for all or a portion of the Qualified Building AND required at least 100 employees to occupy that Qualified Building.	D1.
D2. Enter the number of employees required to occupy the Qualified Building in tax year 2025.	D2.
D3. Enter the tax credit amount authorized under Code section 960.4, not to exceed \$4,000,000.	D3.





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BUSINESS NAME: \_\_\_\_\_

**FORM CE-2025 (Page 3 of 4)****Seven (7) Digit Business Account Number of Eligible Person:** \_\_\_\_\_**E. Gross Receipts Tax Credit for Supermarkets and Other Grocery Retailers**

Enter gross receipts attributable to NAICS 445110 (Supermarkets and Other Grocery Retailers (Except Convenience Retailers))

Part 1 – Gross Receipts Before Exclusions	Total Within and Outside San Francisco
E1a. Gross receipts, 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 B.	E1a.

Part 2 – Exclusions from Gross Receipts	Total Within and Outside San Francisco
E2a. Any amount(s) included in Part 1 that that were received from related entities, if applicable. Complete, enter the result, and attach Attachment REL ENT-2025.	E2a.
E2b. Interest, dividends, and other amounts received from the ownership or sale of financial instruments that are exclusively derived 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.	E2b.
E2c. Allocations of income, gain, and distributions (including returns on capital) received from a pass-through entity solely because of an investment in that entity.	E2c.
E2d. Receipts from the sale of real property for which the Real Property Transfer Tax was paid. Complete, enter the result, and attach Attachment RPTT-2025.	E2d.
E2e. Excludable taxes	E2e.
E2f. Other amounts excludable by law, if reported in Part 1, and if not included in E2a to E2f	E2f.
E2g. Sum of E2a through E2g	E2g.
E2h. Subtract E2h from E1a.	E2h.

Part 3 – Payroll Apportionment	
E3a. Payroll apportionment from Form GR-2025 line A4c.	E3a.
E3b. Multiply E3a by E2h.	E3b.
E3c. Multiply E3b by 25%. These are the payroll apportioned gross receipts for NAICS 445110 business activities.	E3c.



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BUSINESS NAME: \_\_\_\_\_

In the Part 4 table, enter the amounts from line E2i such that the result in E4g Column III is equal to the amount reported in line E2i.

Part 4 – San Francisco Allocated Gross Receipts	I. In or Within San Francisco	II. Outside San Francisco	III. Total
E4a. Gross receipts from sales of tangible personal property delivered or shipped to a purchaser...			
E4b. Gross receipts from the sale, lease, rental, or licensing of real property located...			
E4c. Gross receipts from the rental, lease, or licensing of tangible personal property located...			
E4d. Gross receipts from services to the extent the purchaser of the services received the benefit of the services...			
E4e. Gross receipts from intangible property to the extent used...			
E4f. Gross receipts from sales of financial instruments where the customer is located...			
E4g. Total NAICS 445110 Gross Receipts Allocated to San Francisco (Sum lines E4a through E4f)			

In lines E4h, E4i and E4j, report if you used reasonable approximation when reporting allocations for services, intangible property or sales of financial instruments. If you did not have gross receipts from services, intangible property, or sales of financial instruments you may answer NO.

E4h. 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 below.	E4h. <input type="checkbox"/> YES <input type="checkbox"/> NO
E4i. 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 below.	E4i. <input type="checkbox"/> YES <input type="checkbox"/> NO
E4j. 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 below.	E4j. <input type="checkbox"/> YES <input type="checkbox"/> NO

E4k. Multiply E4g Column I by 75%. These are the San Francisco allocated gross receipts for NAICS 445110 business activities.	E4k.
E5a. Add lines E3c and E4k. These are the allocated and apportioned gross receipts for NAICS 445110 business activities.	E5a.
E5b. Multiply line E5a by 0.5% (0.005). If the product is greater than \$4,000,000 enter \$4,000,000 in this line, otherwise enter the product.	E5b.



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BUSINESS NAME: \_\_\_\_\_

**FORM AOT-2025 Gross Receipts Taxes on Administrative Offices**

This Form AOT-2025 allows you to report the taxes for entities engaged in business in the City as Administrative Offices.

If you are completing this Form AOT-2025 on behalf of a combined group of related entities, attach a list of the related entities engaged in business in San Francisco, including for each entity a Business Account Number, business name(s), and the percent the entity was in the group for the filing period. (See instructions for more information)

**A. Gross Receipts Tax on Administrative Offices (AOT)**

A1.	San Francisco Payroll Expense	A1.
A2.	AOT @ 1.47% (0.0147)	A2.
A3.	AOT Credits (Transfer from Form CE-2025 lines B7, C2, and/or D3)	A3.
A4.	AOT Liability After Credits (line A2 minus line A3)	A4.
A5.	AOT Estimated Tax Payments	A5.
A6.	Remaining AOT Principal Due (line A4 minus line A5)	A6.
A7.	Penalties, Interest and Fees (see instructions)	A7.
A8.	Amount Due (line A6 plus line A7)	A8.

- ☐ Check this box to designate 5.1% of the total tax amounts on line A4 to the Neighborhood Beautification and Graffiti Clean-up Fund ("Community Challenge Grant Program"). Alternately, you may specify an amount up to 5.1% of the total tax amounts on line A4 in the box at right. These designations do NOT increase your tax liability.

**B. Homelessness Gross Receipts Tax on Administrative Offices (HAOT)**

B1.	HAOT @ 1.5% (0.015) (multiply line A1 by 1.5%)	B1.
B2.	HAOT Estimated Tax Payments	B2.
B3.	Remaining HAOT Principal Due (line B1 minus line B2)	B3.
B4.	Penalties, Interest and Fees (see instructions)	B4.
B5.	Amount Due (line B3 plus line B4)	B5.

(Form Continues onto next page)

**C. Overpaid Executive Gross Receipts Tax on Administrative Offices (OEAOT)**

FORM AOT-2025

City &amp; County of San Francisco

Office of the Treasurer &amp; Tax Collector



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BUSINESS NAME: \_\_\_\_\_

C1.	Input the annual Compensation paid to the person or combined group's Highest-Paid Managerial Employee for the tax year.	C1.
C2.	Enter the job title of the Highest-Paid Managerial Employee.	C2.
C3.	Input the median annual compensation paid to the person or combined group's full-time and part-time employees based in the City for the tax year.	C3.
C4.	Enter the job title of the employee at the median annual compensation.	C4.
C5.	Input the ratio of line C1 to line C3.	C5.

C6.	OEAOT Rate (see instructions)	C6.
C7.	OEAOT (multiply by line A1 by line C6)	C7.
C8.	OE AOT Estimated Tax Payments	C8.
C9.	Remaining OEAOT Principal Due (line C7 minus line C8)	C9.
C10.	Penalties, Interest and Fees (see instructions)	C10.
C11.	Amount Due (line C9 plus line C10)	C11.

**D. Obligation Summary**

D1.	Sum lines A8, B5, and C11. Transfer to Form ABT-2025 Section C.	D1.
-----	---	-----

*I certify under penalty of perjury that I am the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the taxpayer), or an agent of the taxpayer authorized to sign this form on behalf of the taxpayer pursuant to a validly executed Power of Attorney (see Instructions), and I have examined the foregoing business tax statement including any accompanying schedules or worksheets, and the information thereon is, to the best of my knowledge and belief, true and correct, and fully compliant with all the requirements of the San Francisco Business and Tax Regulations Code. I acknowledge that I am providing information in response to a request for financial information pursuant to Section 6.5-1 of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit.*

*If this form is being filed by the Filer on behalf of a combined group, the Filer agrees to act as a surety and agent for each member of the combined group.*

Signature	Date	Print Name/Title
Email	Phone	

FORM AOT-2025

City &amp; County of San Francisco

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BAN: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

FORM CG-2025

Combined Groups and Certain Separate Filers

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Complete this form 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.

				Complete D, E and F only if Answered No in Column C		
	A Business Account Number	B Business Name	C Was the Entity Wholly in the Group for the Entire Year?	D Percentage of Entity Included in Filing (100% if Wholly in Group)	E Date Entered Group	F Date Exited Group
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

FORM CG-2025

City &amp; County of San Francisco

Office of the Treasurer &amp; Tax Collector

