To calculate your registration fee, see section 3. All fields are mandatory unless otherwise stated.

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I. About San Francisco Business Registration

Do I need to register my business?
San Francisco’s Business and Tax Regulations Code requires that every person engaging in business within the City, regardless of whether such person is subject to taxation, must register within 15 days after commencing business within the City. Upon approval of your application, the Office of the Treasurer and Tax Collector will send a registration certificate, which must be conspicuously displayed at your place of business.

You do not need to register if your only business is the receipt of rental income in connection with the operation of any of the following:

1. a cooperative housing corporation, as defined in Section 216(b) of the Internal Revenue Code of 1986, as amended;
2. one residential structure consisting of fewer than four units; or
3. one residential condominium.

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 Business Registration requirements. 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.

How often must I renew my Business Registration?
Business Registration must be renewed each year by May 31st and is effective July 1st. Business Registration is valid from July 1st – June 30th.

How much does it cost to register my business?
Business Registration Fees for new businesses are based on your anticipated payroll expense and gross receipts for the current calendar year. For detailed information, see: section II, Completing the Application; and section III, Rate Schedule / Fee Calculation.

Is the information on this application confidential?
The following information you provide will be available to the public via DataSF.org and/or through public record requests:

a. Business Name
b. Business Start Date
c. Mailing Address
d. Owner(s) Name
e. DBA Name
f. Public Business Activity Code (listed on the second line in the Location Detail section)
g. Location Address
h. Location Start Date

All other information provided is considered confidential and treated in accordance with applicable laws.
II. Completing the Application

Business Name  The name(s) your organization is using to conduct business in San Francisco. For sole proprietors and general partnerships not registered with the Secretary of State, this will be the name of the individual owner(s). For other entities, provide the entity name as registered with the California Secretary of State.

Tax ID  A Taxpayer Identification Number (TIN) is an identification number used by the Internal Revenue Service (IRS) in the administration of tax laws:

- **Social Security Number (SSN):** For sole proprietors, the business identification number may be the same as the individual’s Social Security Number (SSN) or TIN, if applicable.
- **Federal Identification Number (FIN, a.k.a. EIN):** An FIN is required for all partnerships, corporations, and LLCs (single-member LLCs without an FIN may use a SSN). This number is obtained from the Internal Revenue Service.
- **Individual Taxpayer Identification Number (ITIN):** An ITIN is a tax processing number only available for certain nonresident and resident aliens, their spouses, and dependents who cannot get an SSN.

Start Date in SF  The date the entity started business activity in San Francisco. Future start dates are not permitted.

Organization Type  Describes the way your business entity is formed. For more information about the organization types listed, please consult http://businessportal.sfgov.org/ or discuss with your tax professional.

Non-Profit  Not all nonprofits are tax-exempt. To indicate that your organization is exempt from the Registration Fee, see APPLICABLE BUSINESS ACTIVITIES below.

City Vendor  Enables the entity to be set up to receive payments from the City and County of San Francisco as a vendor or grantee. Visit http://sfgsa.org/ for more information on how to qualify to do business with the City.

Estimated SF Payroll Expense  The estimated amount of San Francisco payroll expense expected during the current calendar year. Article 12-A of the San Francisco Business and Tax Regulations Code provides rules for determining San Francisco payroll expense.

Estimated SF Gross Receipts  The estimated amount of San Francisco gross receipts expected during the current calendar year. In general, "gross receipts" includes the total amounts received or accrued by a person 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. For assistance in estimating your gross receipts, please refer to pages 1 through 21 of the 2015 Gross Receipts Tax Worksheet (excluding Worksheet Appendix A), available at http://sftreasurer.org/grossreceipts.

Applicable Business Activities

Business Activities/NAICS Code  You must select all applicable business activities in which you plan to engage in San Francisco, regardless of the amount of gross receipts that the business activity is expected to generate. Most activities are categorized by their 2012 North American Industry Classification System (“NAICS”) Code. For more information on the 2012 NAICS Codes, go to www.census.gov/eos/www/naics. The Business Registration Application lists the first FOUR digits of the up to six-digit NAICS Code.

The “Biotechnology” and “Clean Technology” businesses are described in sections 906.1 and 906.2 of the San Francisco Business and Tax Regulations Code, respectively.

Interest earned on savings accounts and other passive investment receipts may be included with your primary business activity and does not require you to list a separate business activity.
If you are engaged in any business activities not listed on this page, check the box next to line 21, and describe the activity or activities in the space provided.

Select Business Activity Code 17 if you operate a Taxi, or if you are a driver for a Transportation Network Company. A Transportation Network Company (TNC) is an organization, including, but not limited to, a corporation, limited liability company, partnership, sole proprietor, or any other entity, operating in California that provides prearranged transportation services for compensation using an online-enabled application or platform to connect passengers with drivers using a personal vehicle.

For a table of NAICS codes, please visit: http://sftreasurer.org/NAICS.

Check This Box If Exempt From the Registration Fee   Organizations that have a formally recognized exemption from income taxation pursuant to Sections 501(c), 501(d), or 401(a) of the Internal Revenue Code, as amended, as qualified by Sections 502, 503, 504, and 508 of the Internal Revenue Code of 1986, as amended, are not required to pay a Registration Fee unless the organization is also engaged within the City in an unrelated trade or business with the meaning of Section 906 of Article 12-A or Section 954 of Article 12-A-1 of the San Francisco Business and Tax Regulations Code. Also, a person is exempt from paying a Registration Fee if and to the extent that, and only for so long as, federal or state law prohibits the imposition of the Registration Fee on such person. You must submit proof of tax-exempt status when submitting your application for Business Registration (e.g., your IRS determination letter).

Contact Person
Keeping contact information up-to-date is critical in order to receive notices from this Office. All tax information will be sent to this person at the associated address. To update this information after you have received a business registration certificate, please visit: https://etaxstatement.sfgov.org/accountupdate/.

Name    Full name of the primary person responsible for tax matters.

Email/ Phone Number    Email address and business phone number for the contact person listed. Email will be used to send tax filing documents and correspondence.

Mailing Address    The business mailing address is the ONLY address to which this office will mail documents and correspondence including personal identification number (PIN) to file and pay taxes, business licenses, notifications to renew your business registration, and refunds. Any valid mailing address (including a postal box) is acceptable. A business can only have one mailing address. This address does not need to be located in San Francisco.

Ownership Detail
Complete all ownership details for each person that owns more than 5% of the business. The ownership percentage must add up to 100%. If there is more than one owner, use as many Additional Owner(s) Addendum sheets as needed.

Legal Party Type    Check the box that describes the manner in which the owner or owning entity is organized.

% of Ownership    Enter the percentage of the registrant that is owned by this person.

Remainder    Persons that make up less than 5% ownership may be summed in % of Ownership, and listed as “Remainder” by selecting the checkbox. If you have provided the Ownership Name and Tax ID of at least one (1) Owner, you do not need to provide this information for “Remainder” entities.
Owner Name  For owners that are general partnerships not registered with the Secretary of State, list the full names of all partners. For all other owners that are entities, provide the entity name as registered with the Secretary of State. For a trust, list the trustee as the owner.

Officer’s Name, Officer’s Title, Officer’s SSN For all types of organizations except for sole proprietorships, you must list at least one individual who is a corporate officer, general or managing partner, board member or member of the registering business. You may list additional officers using the Additional Owner(s) Addendum sheets. All businesses, including nonprofits, are required to list the social security number (SSN) of at least one corporate officer, general or managing partner, board member or member. This information is considered confidential to the extent permitted by law.

Email Address, Phone #, Mailing Address, City, State, ZIP Contact information for each officer listed. If the officer is the Contact Person listed above select the corresponding check box.

Additional Owner(s) Addendum If the % of ownership listed in Ownership Detail 1 is less than 100%, or if the business wishes to list additional officers, use as many Additional Owner(s) Addendum sheets as needed. Select the “Additional Owner(s) Addendum sheet attached” box and list the number of additional sheets submitted with your application.

Location Detail
List all locations at which you are doing business or providing services in San Francisco. If there are additional business locations, attach as many Additional Location(s) Addendum sheets as needed.

Location Name, Trade Name or DBA Each location name, fictitious business name (“FBN”), or DBA (“Doing Business As”) name should be listed as a separate location. If the Location Name is the same as your Business Name, list your Business Name on this line. After registering with the Office of the Treasurer & Tax Collector, all businesses with one or more locations in San Francisco and using an FBN must register the name with the County Clerk (City Hall, Room 168; 415-554-4950).

Start Date in SF The date the registrant started business activity in San Francisco at this location. Future start dates are not permitted.

Select One Business Activity Code to Publicly Describe the Business Activities at This Location Using the table on the first page of the application, find the category that best describes your primary business activity (for example, Construction) at this location. Enter the corresponding number (1-21) on the Business Registration Application form. This information will be shared publicly and used for published information about businesses activity in San Francisco.

<table>
<thead>
<tr>
<th>BUSINESS ACTIVITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Accommodations</td>
</tr>
<tr>
<td>Administrative and Support Services</td>
</tr>
<tr>
<td>3 Arts, Entertainment, and Recreation</td>
</tr>
<tr>
<td>4 Biotechnology</td>
</tr>
</tbody>
</table>

Tax/Fee Types Select all applicable tax/fee types for the particular location. To review the filing requirements for each tax type, visit www.sftreasurer.org. If your business is required to collect Parking Tax or Transient Occupancy Tax, you may be required to also apply for a Certificate of Authority (COA).

Do you own residential units at this location? A lessor of residential real estate (landlord) is required to submit a separate Business Registration Application for each building with four or more residential rental units. Buildings that meet this criteria may not be included on the same application as different locations, and
may not be included on the same application as different business activities, whether at this location or other locations.

**Do you own commercial rental units at this location?** All commercial landlords renting units in San Francisco are required to register with the Office of the Treasurer & Tax Collector. Use the Additional Location(s) Addendum to list all commercial buildings, or commercial real estate portions of buildings with mixed use. Any buildings with four or more residential rental units must be registered separately. See instructions above for residential units.

**Business Location, City, State, ZIP** This must be the physical location for the business. A post office box is not an acceptable address for a business location. If the business location is the same as a the mailing address for the Contact Person listed above, you may select the check box and leave Business Location, City, State and ZIP blank.

**Additional Location(s) Addendum** Use as many Additional Location(s) Addendum sheets as needed. Select the “Additional Location(s) Addendum sheet attached” box and list the number of additional sheets submitted with your application.

**Signature Requirements**

The Business Registration Application must be signed by the business registering (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the registrant), or an agent of the registrant authorized to sign this form on behalf of the registrant pursuant to a validly executed San Francisco Power of Attorney Declaration. This form can be found at http://sftreasurer.org.
III. Rate Schedule / Fee Calculation

Use Schedule B if your business consists solely of the business activities of Certain Services (e.g. Repair/Maintenance, Personal/Laundry, Civic Orgs), Retail Trade, and/or Wholesale Trade (described on page 1 of the Application). If your business does anything else, use Schedule A.

<table>
<thead>
<tr>
<th>Anticipated Gross Receipts for Calendar Year 2015</th>
<th>Schedule A</th>
<th>Schedule B</th>
<th>State Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 to $100,000</td>
<td>$90</td>
<td>$75</td>
<td>$1</td>
</tr>
<tr>
<td>$100,001 to $250,000</td>
<td>$150</td>
<td>$125</td>
<td>$1</td>
</tr>
<tr>
<td>$250,001 to $500,000</td>
<td>$250</td>
<td>$200</td>
<td>$1</td>
</tr>
<tr>
<td>$500,001 to $750,000</td>
<td>$500</td>
<td>$400</td>
<td>$1</td>
</tr>
<tr>
<td>$750,001 to $1,000,000</td>
<td>$700</td>
<td>$600</td>
<td>$1</td>
</tr>
<tr>
<td>$1,000,001 to $2,500,000</td>
<td>$300</td>
<td>$200</td>
<td>$1</td>
</tr>
<tr>
<td>$2,500,001 to $7,500,000</td>
<td>$500</td>
<td>$400</td>
<td>$1</td>
</tr>
<tr>
<td>$7,500,001 to $15,000,000</td>
<td>$1,500</td>
<td>$1,125</td>
<td>$1</td>
</tr>
<tr>
<td>$15,000,001 to $25,000,000</td>
<td>$5,000</td>
<td>$3,750</td>
<td>$1</td>
</tr>
<tr>
<td>$25,000,001 to $50,000,000</td>
<td>$12,500</td>
<td>$7,500</td>
<td>$1</td>
</tr>
<tr>
<td>$50,000,001 to $100,000,000</td>
<td>$22,500</td>
<td>$15,000</td>
<td>$1</td>
</tr>
<tr>
<td>$100,000,001 to $200,000,000</td>
<td>$30,000</td>
<td>$20,000</td>
<td>$1</td>
</tr>
<tr>
<td>$200,000,001 and over</td>
<td>$35,000</td>
<td>$30,000</td>
<td>$1</td>
</tr>
</tbody>
</table>

New businesses that register after the beginning of the registration year will have their registration fees prorated, except for those who qualify for the minimum registration fee ($75).

<table>
<thead>
<tr>
<th>BUSINESS START DATE</th>
<th>PRORATED FEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 1 - September 30</td>
<td>100% of the fee</td>
</tr>
<tr>
<td>October 1 - December 31</td>
<td>75% of the fee</td>
</tr>
<tr>
<td>January 1 - March 31</td>
<td>50% of the fee</td>
</tr>
<tr>
<td>April 1 - June 30</td>
<td>25% of the fee</td>
</tr>
</tbody>
</table>
IV. Submitting the Application

All Business Registration Applications with respect to which a Registration Fee is due must be accompanied by a check, cash (in person), or money order payment.

- Please make the check payable to the San Francisco Tax Collector.
- Type or print legibly.
- All fields are mandatory unless otherwise stated.
- The application must be completed in full or it will be rejected.

By Mail
Submit the application and check via mail, to:

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

If a complete and qualifying application is submitted with payment via mail, a Business Registration Certificate will be mailed within 3 weeks.

In Person
Submit the application and payment in person between the hours of 8am and 4pm, Monday through Friday:

Office of the Treasurer & Tax Collector
City Hall Room 140
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4638

Applicants will receive a temporary Business Account Number. If a complete and qualifying application is submitted with payment, a Business Registration Certificate will be mailed within 3 weeks.