



## San Francisco Business Registration Fact Sheet

Every person or entity conducting business in the City and County of San Francisco must possess a valid Business Registration Certificate from the Office of the Treasurer & Tax Collector, as stated in Article 12A of the San Francisco Business and Tax Regulations Code. This code also applies to businesses located outside of San Francisco that perform business transactions or services in San Francisco. The TJPA requires a copy of a contractor's Business Registration Certificate as a contract provision.

Business Registration Certificates are issued on an annual basis and are valid for the City's fiscal year calendar, beginning on July 1<sup>st</sup>, and ending June 30<sup>th</sup> of the following year. New business owners must register for their initial certificate within 15 days of conducting business. Existing business owners must renew their registration each year by the deadline of February 28 (or February 29 during leap years) for the upcoming fiscal year starting July 1.

"Conducting business" is defined as engaging in business in San Francisco. If you answer "no" to all of the following questions, you are not ordinarily conducting business in San Francisco and do not need to register with the Treasurer & Tax Collector. You need to send the attached Declaration of Exemption to the TJPA.

This person, business, or person's or business's employee:

- Maintains, owns or leases a fixed place of business within San Francisco.
- Regularly maintains a stock of tangible personal property in San Francisco for sale in the ordinary course of business.
- In the ordinary course of business, employs or loans capital on property within San Francisco.
- Solicits business, performs work, or renders services within the City on a regular basis for all or part of any seven or more separate days during one year (e.g., 4 employees in San Francisco for 2 days each constitute 8 separate days, and require a "yes" answer to this question). If a manufacturer does not conduct business in San Francisco but the manufacturer's independent representative does, only the representative must register.
- Exercises corporate or franchise powers within the City for the benefit of the person.
- Liquidates a business when the liquidators hold themselves out to the public as conducting a liquidated business.
- Utilizes the streets within the City and County of San Francisco in connection with the operation of motor vehicles for business purposes for all or part of any seven days during one year.

If you answer "yes" to any of the above questions, you must register with the Treasurer & Tax Collector. Tax-exempt businesses and others that can answer "yes" to any of the following questions must register but do not need to pay a registration fee. Proof of exemption status must be provided with the Certificate Application.

The person or business is:

- Non-profit, tax-exempt.
- A bank or an insurance company exempt from local taxation.
- A skilled nursing facility licensed under Title 22, CA Admin. Code, Div. 5.
- Engaged in business as a for-hire motor carrier of property.
- Engaged in intercity transportation as a household goods carrier.
- A charter-party carrier operating limousines that are neither domiciled nor maintain a business office within the City.
- Any person upon whom the City is prohibited under the Constitution or statute of the State of California from imposing the Payroll Expense Tax.

More information can be found on the City & County of San Francisco Office of the Treasurer & Tax Collector's website: [http://www.sfgov.org/site/treasurer\\_page.asp?id=14973](http://www.sfgov.org/site/treasurer_page.asp?id=14973). The Certificate Applications and Declaration of Exemption are attached.



BUSINESS TAX/TAXPAYER ASSISTANCE  
 City Hall, Room 140  
 1 Dr. Carlton B. Goodlett Place, SF, CA 94102-0917  
 Tel: (415) 554-4400; Fax: (415) 554-6207; TTY (415) 554-4455

**A P P L I C A T I O N**  
**BUSINESS REGISTRATION CERTIFICATE**  
**PARTNERSHIP or CORPORATION**

Please Print or Type  
**BUSINESS STRUCTURE:**      PARTNERSHIP or  
LIMITED LIABILITY      CORPORATION      OTHER: \_\_\_\_\_  
 (check box)                                                                                        (Give Description)

**OWNERSHIP NAME:** \_\_\_\_\_  
 Partners' Names (Last, First, Middle Initial)      or      CORPORATE NAME      ( 30 Characters Maximum )

FEIN # (Provide proof of number issued by IRS)      STATE CORPORATE NUMBER (If applicable)  
 \_\_\_\_\_  
 S.F. Starting Date      **OWNERSHIP TYPE:**      Trust      Estate      Associate      Joint Venture      Public      Private      Other  
 (Check One)                                                         

**MAILING ADDRESS:**      Complete Part A, if the accounting record location is different from the mailing address.  
 (Complete all information)      AND      Complete Part B, if the business location is different from the mailing address.

\_\_\_\_\_  
 Last Name                      First Name                      Middle Initial                      Title/Position  
 \_\_\_\_\_  
 Street Address                      Area Code                      Telephone  
 \_\_\_\_\_  
 City                      State                      Zip Code                      Country (Foreign Address)

<b>PART A: ACCOUNTING RECORD LOCATION</b>						
_____	_____	_____	_____	_____	_____	_____
Last Name	First Name	Middle Initial	Title/Position			
_____			(_____)	_____		
Street Address			Area Code	Telephone		
_____	_____	_____	_____	_____		
City	State	Zip Code	Country (Foreign Address)			
<b>PART B: BUSINESS LOCATION</b>						
_____	_____	_____	_____	_____	(_____)	_____
Street No.	Street Name (P.O.Box Not Acceptable)	Suite/Room	City/State	Zip Code	Area Code	Telephone

**BUSINESS NAME (DBA):** \_\_\_\_\_  
 ( 30 Characters Maximum )

**BUSINESS DESCRIPTION:**

_____	\$ _____	\$ _____	_____	_____	_____
Description of Business	Est. Gross Receipts (12 mos) (prior to tax year 2000)	Est. Payroll (12 mos)	# of Employees	Bus. Class	PBC
_____	\$ _____	\$ _____	_____	_____	_____
Description of Business	Est. Gross Receipts (12 mos) (prior to tax year 2000)	Est. Payroll (12 mos)	# of Employees	Bus. Class	PBC

**FOR APARTMENT BUILDING OWNER/OPERATOR:** Number of Apt. Units \_\_\_\_\_      Number of Commercial Units \_\_\_\_\_

**APPLICATION CONTINUES ON THE REVERSE SIDE**

**PROVIDE NAMES OF THE PARTNERS OR OFFICERS ASSOCIATED WITH THE BUSINESS:**

Last Name	First Name	Middle Initial
Residence Address	City, State	Zip
Social Security Number	( ) Area Code	Residence Telephone
<b>FOR GENERAL PARTNER:</b>	<b>FOR CORPORATION:</b>	<b>CORPORATE</b>
Percentage of Ownership = _____%	(Please check one)	<b><u>OFFICER</u></b>
		<b><u>MAJOR</u></b>
		<b><u>STOCKHOLDER</u></b>
		<b><u>BOTH</u></b>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

Last Name	First Name	Middle Initial
Residence Address	City, State	Zip
Social Security Number	( ) Area Code	Residence Telephone
<b>FOR GENERAL PARTNER:</b>	<b>FOR CORPORATION:</b>	<b>CORPORATE</b>
Percentage of Ownership = _____%	(Please check one)	<b><u>OFFICER</u></b>
		<b><u>MAJOR</u></b>
		<b><u>STOCKHOLDER</u></b>
		<b><u>BOTH</u></b>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

Last Name	First Name	Middle Initial
Residence Address	City, State	Zip Code
Social Security Number	( ) Area Code	Residence Telephone
<b>FOR GENERAL PARTNER:</b>	<b>FOR CORPORATION:</b>	<b>CORPORATE</b>
Percentage of Ownership = _____%	(Please check one)	<b><u>OFFICER</u></b>
		<b><u>MAJOR</u></b>
		<b><u>STOCKHOLDER</u></b>
		<b><u>BOTH</u></b>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

Last Name	First Name	Middle Initial
Residence Address	City, State	Zip
Social Security Number	( ) Area Code	Residence Telephone
<b>FOR GENERAL PARTNER:</b>	<b>FOR CORPORATION:</b>	<b>CORPORATE</b>
Percentage of Ownership = _____%	(Please check one)	<b><u>OFFICER</u></b>
		<b><u>MAJOR</u></b>
		<b><u>STOCKHOLDER</u></b>
		<b><u>BOTH</u></b>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

***I declare under penalty of perjury, under the laws of the State of California, that I have examined this application and that the information contained herein is true and complete to the best of my knowledge and belief. I understand that misrepresentation of information is subject to a penalty of up to \$500. (San Francisco Business and Tax Regulations Code, Section. 6.17.3)***

SIGNATURE: _____	_____
Applicant's Name	Print Name and Title
DATE: _____	TELEPHONE: ( ) _____
	Area Code



BUSINESS TAX/TAXPAYER ASSISTANCE  
City Hall, Room 140  
1 Dr. Carlton B. Goodlett Place, SF, CA 94102-0917  
Tel: (415) 554-4400; Fax: (415) 554-6207; TTY (415) 554-4455

## INSTRUCTIONS BUSINESS REGISTRATION CERTIFICATE PARTNERSHIP or CORPORATION

### **COMPLETING THE APPLICATION:** *Please type or print legibly*

**BUSINESS STRUCTURE:** Check the appropriate box that describes the type of entity of your business. If your business is other than a partnership, limited liability, or corporation, check the "Other" box and indicate the type of entity of your business.

**OWNERSHIP NAME:** For partnership, list the names of all the partners. Also, provide the general partners' names and their Social Security Numbers on the reverse side of the application. For corporation, provide the name of the corporation. Also, provide the corporate officers' names and their Social Security Numbers on the reverse side of the application.

**FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN #):** The Federal Employer Identification Number is required for both the partnership and corporation. This number is obtained from the Internal Revenue Service. Proof of FEIN issued by the IRS must be submitted with the application.

**STATE CORPORATE NUMBER:** For corporations who have filed an Articles of Incorporation with the Secretary of State.

**SAN FRANCISCO START DATE:** The date the business started in San Francisco or is expected to start in San Francisco.

**OWNERSHIP TYPE:** Check the applicable box.

**MAILING ADDRESS:** Address where this office can mail all important documents to the attention or authorized representative of the partnership or corporation. Complete Part A, if the accounting record location is different from the mailing address. Complete Part B, if the business location is different from the mailing address. Business location refers to San Francisco if applicable. If there is no business location in San Francisco, provide outside of San Francisco location. Please note that a post office box is not an acceptable business location. For additional San Francisco locations with the same business name, request additional forms from our representatives.

**BUSINESS NAME (DBA - Doing Business As or Fictitious Business Name):** The name your business is using to conduct business in San Francisco. **NOTE: The data field will accommodate only 30 characters.** For additional DBA's and locations, request additional forms from our representatives. Check the County Clerk's Fictitious Business Name index first to see if the business name chosen has not been registered. After registering with this office, file your Fictitious Business Name with the County Clerk's Office, City Hall, Room 168. Their office hours are Monday through Friday, 8:00 a.m. to 4:00 p.m. Telephone: (415) 554-4950.

**BUSINESS DESCRIPTION:** Give a brief description of the business operation.

**ESTIMATED GROSS RECEIPTS:** The amount of gross receipts for any years prior to tax year 2000.

**ESTIMATED ANNUAL PAYROLL & NUMBER OF EMPLOYEES:** The amount of payroll expense anticipated during the first full year of operation in San Francisco and the number of employees expected to be hired during that first full year of operation in San Francisco.

**BUSINESS CLASS:** Refer to the table of business classifications listed in the information leaflet, "Understanding Business Tax Registration Certificate". The leaflet is also available at the information desk.

**PRINCIPAL BUSINESS CODES (PBC):** These codes are from the Internal Revenue Service Office. We will assist you in providing the codes based on the description of your business if you are mailing in your application or applying in person.

**APARTMENT BUILDING OWNER OR OPERATOR:** Buildings that have four or more units are required to register. Indicate the number of units at this location. Indicate the number of commercial units at this location, if any.

**IMPORTANT:** *Please remember to sign and date the application and remit the correct registration fee. Information must be filled out completely, i.e., if your business does not have payroll expense, indicate "0" in the proper space. Your application will be returned for incomplete information. The registration certificate must be renewed annually on or before the last day in February if you are doing business in the city.*

OFFICE OF THE TREASURER/TAX COLLECTOR

JOSÉ CISNEROS, Treasurer
GEORGE PUTRIS, Tax Administrator

CERTIFICATE NO:
Registration Fee:
Initials & Date:

Office Use Only

APPLICATION
BUSINESS TAX REGISTRATION CERTIFICATE
SOLE PROPRIETORSHIP

Please Print or Type

OWNERSHIP NAME: Last Name First Name Middle Initial
Social Security Number S.F. Starting Date OWNERSHIP TYPE: Individual Trust Estate Other

MAILING ADDRESS AND Complete Part A, if the residence address is different from the mailing address.
Complete Part B, if the accounting record location is different from the mailing address.
Complete Part C, if the business location is different from the mailing address.

Last Name First Name Middle Initial Title/Position
Street Address Telephone
City State Zip Code Country (Foreign Address)

PART A: RESIDENCE ADDRESS

Last Name First Name Middle Initial Title/Position
Street Address Telephone
City State Zip Code Country (Foreign Address)

PART B: ACCOUNTING RECORD LOCATION

Last Name First Name Middle Initial Title/Position
Street Address Telephone
City State Zip Code Country (Foreign Address)

PART C: BUSINESS LOCATION

Street No. Street Name (P.O. Box Not Acceptable) Suite/Room City, State Zip Code Telephone

BUSINESS NAME (DBA): (30 Characters Maximum)

BUSINESS DESCRIPTION:

Description of Business Est. Payroll (12 mos) # Employees Business Class PBC

FOR APARTMENT BUILDING OWNER/OPERATOR - No. of Apt. Units: No. of Commercial Units:

I declare under penalty of perjury that I have examined this application and that the information contained herein is true and complete to the best of my knowledge and belief. I understand that misrepresentation of information is subject to a penalty of up to \$500. (Municipal Code, Part III, Sec. 6.17-3)

SIGNATURE: Applicant's Name Print Name

DATE: TELEPHONE: ( )

**OFFICE OF THE TREASURER/TAX COLLECTOR**

JOSÉ CISNEROS, Treasurer

GEORGE PUTRIS, Tax Administrator



**BUSINESS TAX/TAXPAYER ASSISTANCE**

City Hall, Room 140

1 Dr. Carlton B. Goodlett Place, SF, CA 94102-7425

Tel (415) 554-4400; Fax (415) 554-6207; TTY 554-4455

**INSTRUCTIONS**  
**BUSINESS REGISTRATION CERTIFICATE APPLICATION**  
**SOLE PROPRIETORSHIP**

**COMPLETING THE APPLICATION:**

*Please type or print legibly the information requested on each line of the application.*

**OWNERSHIP NAME:** The name of the person who is the owner of the business. There may be instances where the ownership name and business name are the same. **NOTE: The data field will accommodate only 30 characters.**

**SOCIAL SECURITY NUMBER:** The owner's Social Security Number is required if the business is owned by an individual or a sole proprietor. Husband and wife and domestic partner can be registered as sole proprietorship using either one of his/her Social Security Numbers.

**SAN FRANCISCO START DATE:** The date the business started, or is expected to start in San Francisco.

**OWNERSHIP TYPE:** Check the applicable boxes: Individual, Trust, Estate, or Other.

**MAILING ADDRESS:** Address where this office can mail all important documents for the owner's attention or authorized representative of the owner. If this is a foreign address, indicate country and non-United States zip codes.

**BUSINESS LOCATION:** Refer to San Francisco location if applicable. If there is no business location in the city, provide outside of San Francisco location. A post office box is not an acceptable business location.

**BUSINESS NAME (DBA - Doing Business As or Fictitious Business Name):** The name your business is using to conduct business in San Francisco. **NOTE: The data field will accommodate only 30 characters.** For additional DBA's and locations, request additional forms.

**DESCRIPTION OF BUSINESS:** Give a brief description of the business operation.

**ESTIMATED GROSS RECEIPTS:** The amount of gross receipts for any years prior to tax year 2000.

**ESTIMATED ANNUAL PAYROLL & NUMBER OF EMPLOYEES:** Actual or estimate the amount of payroll expense expected to incur during the first full year of operation in San Francisco and actual or estimate number of employees expected to be hired during the first year of operation in San Francisco. If no payroll expense, enter "0".

**BUSINESS CLASS:** Refer to the table of business classifications listed in the information leaflet, "Understanding Business Tax Registration Certificate". The leaflet is available at the information desk.

**PRINCIPAL BUSINESS CODES (PBC):** These codes are from the Internal Revenue Service Office. Taxpayers Assistance representatives will assist you in providing the codes based on the description of your business if you are mailing in your application or applying in person.

**APARTMENT BUILDING OWNER OR OPERATOR:** Buildings with four or more units are required to register. Indicate the number of units at this location. Indicate the number of commercial units, if any.

**IMPORTANT:** Please remember to sign and date the application and submit the correct registration fee. Information must be filled out completely, i.e., if your business does not have payroll expense, indicate "0" in the proper space. Your application will be returned for incomplete information. **The Registration Certificate must be renewed annually on or before the last day in February.** Please visit our website at [www.sfgov.org/tax](http://www.sfgov.org/tax) for more information or to download for additional applications.

**CITY AND COUNTY OF SAN FRANCISCO  
OFFICE OF THE TREASURER & TAX COLLECTOR**

City Hall, Room 140  
#1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102  
(415) 554-4400; TTY: (415) 554-4455  
www.sfgov.org/tax



**JOSÉ CISNEROS, TREASURER**  
GEORGE PUTRIS, TAX ADMINISTRATOR

**DECLARATION OF EXEMPTION FROM BUSINESS REGISTRATION CERTIFICATE**

**OWNER(S):** \_\_\_\_\_ **CERTIFICATE NO:** \_\_\_\_\_

**DBA/BUSINESS NAME:** \_\_\_\_\_

**BUSINESS LOCATION:** \_\_\_\_\_

**MAILING ADDRESS:** \_\_\_\_\_

*The information given above must be consistent with the information on your Fictitious Business Statement (i.e., do not abbreviate or shorten names). Be sure to include all business names for which exemption is being claimed*

This declaration is only valid if authorized and issued by the Office of the Treasurer & Tax Collector. If you are adding, renewing or abandoning a fictitious business name, you must submit a declaration to the County Clerk.

The above person(s) or business(es) is not required to register with the Office of the Treasurer & Tax Collector for the following reasons: (Answer either Section 1: Nexus in San Francisco or Section 2: Tax Exempt Business)

**SECTION 1**


San Francisco and need not register with the Tax Collector.

- | YES                      | NO                       | <b>NEXUS IN SAN FRANCISCO</b>  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Maintains a fixed place of business within San Francisco   |
| <input type="checkbox"/> | <input type="checkbox"/> | An individual hired to contract, perform work or provide service within San Francisco  |
| <input type="checkbox"/> | <input type="checkbox"/> | Owns or leases real property with San Francisco for business purposes  |
| <input type="checkbox"/> | <input type="checkbox"/> | Regularly maintains a stock of tangible personal property for sale in San Francisco  |
| <input type="checkbox"/> | <input type="checkbox"/> | Employs or loans capital on property within San Francisco  |
| <input type="checkbox"/> | <input type="checkbox"/> | Solicits business within San Francisco for all or part of any seven days during one fiscal year  |
| <input type="checkbox"/> | <input type="checkbox"/> | Performs work or renders services within San Francisco for all or part of any seven days during one fiscal year  |
| <input type="checkbox"/> | <input type="checkbox"/> | Utilizes the street within San Francisco in connection with the operation of motor vehicles for business purposes for all or part of any seven days during one fiscal year |

- SECTION 2**
- | YES                      | NO                       | <b>TAX EXEMPT BUSINESS</b>   |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | This business is a bank or an insurance company.   |
| <input type="checkbox"/> | <input type="checkbox"/> | This is business is non-profit, tax exempt. (Submit proof: exemption under Code 501c(d) of the Internal Revenue Code.) |
| <input type="checkbox"/> | <input type="checkbox"/> | Other exemptions: San Francisco Municipal Code, Part III, Section 906(d) to (f).                                       |

→ **If you answered "YES" to one of the above and are in compliance with the provisions, your business is tax exempt. Proof of exemption is required with a signed copy of an Application for Business Registration Certificate.**

→ **If you answered "NO" to all of the above questions, you are not doing business in**

  
**GEORGE PUTRIS, TAX ADMINISTRATOR**

\_\_\_\_\_  
**DEPUTY**

\_\_\_\_\_  
**DATE**

I understand that this declaration is subject to review by the Office of the Treasurer & Tax Collector and if the person(s) or business(es) are determined to be doing business in San Francisco, the Tax Collector may assess additional fees, taxes, and penalties.

I declare under penalty of perjury that the foregoing is complete and true to the best of my knowledge and belief.

\_\_\_\_\_  
**PRINT - Name of owner (or authorized representative and title)**

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**DATE**