



# Business Registration Certificate Requirement

## General

To receive an award, a vendor must have a current Business Registration Certificate or else not be required to register. The registration fee is \$25, \$150, \$250 or \$500, depending on the type and size of your business. The fee (except the \$25 fee) may be prorated for new registrations, depending on when during the year you started conducting business in San Francisco, and is based on estimated tax liability for your payroll expense. To determine your registration fee go online to: [www.sfgov.org/Tax/BusinessForms](http://www.sfgov.org/Tax/BusinessForms) and select "Understanding the S.F. Business Registration Certificate." In addition, every entity "conducting business in San Francisco" must file a combined Payroll Expense Tax Statement and Business Registration renewal annually. Effective January 1, 2009, businesses with a computed tax of \$3,750 or less are exempt from paying payroll expense tax provided the statement is filed on time.

## Who must obtain a Business Registration Certificate?

Any business that is located or conducting business in San Francisco.

## What is "conducting business in San Francisco"?

If an entity answers "yes" to any of Items 1-8 on the reverse, it is considered to be "conducting business in San Francisco."

## Are there exceptions?

Yes. An entity receiving rental income solely from one cooperative housing corporation, one residential structure of fewer than 4 units, or one residential condominium shall not be deemed to be engaging in business.

## My business is not located in San Francisco. Is a registration certificate still required?

- If the entity "conducts business in San Francisco," a registration certificate is required. See Items 1-8 on the reverse.
- Entities that do not "conduct business in San Francisco" (excluding government agencies) must sign and return the Declaration.

## What's involved in obtaining a registration certificate?

Obtaining a certificate is easy, but not automatic. Once the Tax Collector receives an application, the office must check the payment status of other taxes (Unsecured Personal Property Tax, Payroll/Business Tax), licenses/permits. If any tax or license/permit fee is delinquent, the certificate cannot be issued. Only when all taxes and fees are paid in full will the certificate be issued.

## How do I apply for and obtain the certificate?

Complete an application form and submit it along with the appropriate registration fee in person or by mail to:

Office of the Treasurer & Tax Collector  
ATTN: Taxpayer Assistance  
City Hall, Room 140  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4696

There are two different application forms, one for Sole Proprietorships and one for all other ownership types. Both applications are available in person at the address above or online at: [www.sfgov.org/Tax/BusinessForms](http://www.sfgov.org/Tax/BusinessForms)

## Do Company Divisions, Parents and Subsidiaries have to register separately?

That depends on a company's individual situation. Contact the Tax Collector at (415) 554-6718 or 554-4400 for more information.

## Can I do business with the City without a certificate?

As a rule, if you do not "conduct business in San Francisco" as outlined on the reverse, you are not required to obtain a Business Registration Certificate. The City can make purchases from businesses only in the following situations:

- The entity conducts business in San Francisco and has registered and possesses a current Business Registration Certificate.
- The entity does not conduct business in San Francisco and has signed and submitted the Declaration.
- The entity is a government agency.
- There is an emergency. Although OCA can award the contract, the vendor may be subject to business taxes and required to possess a certificate.

These requirements cover service contracts, construction contracts, and product purchases.

## What if my application is pending during a bid evaluation?

If you are the low bidder on a City contract, and have applied for the certificate but your application has not yet been approved, the City may make the award to you if you sign the Declaration. If you have a receipt from the Tax Collector for the registration fee, submit a **copy** of the receipt with your bid.

## What if I currently "do not conduct business in San Francisco," but would register if I win this bid?

You may answer the questions based on your current status, and you should not register at this time. If you win the bid, you should register with the Office of the Treasurer & Tax Collector.

## What must I file?

Unless you previously submitted this form, fax it to the Treasurer & Tax Collector at (415) 554-6207 or mail it to Treasurer & Tax Collector, City Hall, Room 140, #1 Carlton B Goodlett Place, San Francisco, CA 94102-4696.

If you are bidding on a City contract, you must resolve any Business Tax issues before the contract can be awarded to you. That means either registering with the Tax Collector if you are required to do so, or submitting this form showing that you are not required to register.

## What if I have submitted this form previously?

If you submitted this form for an earlier transaction, and if your business tax status has not changed, please discard this form.

## What if I don't have a City vendor number yet?

You need to get one before submitting this form. To do that, go to <http://www.sfgov.org/site/oca>. Click on "Required Vendor Forms," download the IRS Form W-9 and New Vendor Number Request Form and fax them to the Controller at (415) 554-6261.

## For more information:

For information on how to apply for the certificate, call the Tax Collector's Office at (415) 554-6718 or 554-4400. For information on your eligibility to receive a particular award, call the Office of Contract Administration at (415) 554-6743.

# Business Tax Declaration

Please indicate "Yes" or "No" by marking the boxes on Items 1-8, based on your company's situation *as of now*, whether a contract is signed or not. If any answers would change for your company if awarded a bid that is pending, see the last paragraph in this column\*.

**Do you conduct business in San Francisco?**

- | Yes                      | No                       | <u>Does the business entity currently...</u>   |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. ...maintain a fixed place of business within San Francisco?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. ...exercise corporate or franchise powers within San Francisco?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. ...own or lease real property within San Francisco for business purposes?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. ...regularly maintain a stock of tangible personal property for sale in San Francisco?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 5. ...employ or loan capital on property within San Francisco?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. ...solicit business within San Francisco for all or part of any seven days during one fiscal year?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 7. ...perform work or render services within San Francisco for all or part of any seven days during one fiscal year?   |
| <input type="checkbox"/> | <input type="checkbox"/> | 8. ...utilize 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? |

- If you indicated "Yes" to any of Items 1-8, you must complete Items 9-15 in this Declaration and **must register immediately**.
- If you answered "No" to **all** Items 1-8, ordinarily you are not conducting business in San Francisco. In this case, you need not register with the Tax Collector and may omit items 9-15, but you **must sign and return** this Declaration, which is subject to review by the Tax Collector.

\* If the awarding of a bid would cause any of the responses to items 1-8 to change to "Yes," indicate those item numbers here:

- 1    2    3    4    5    6    7    8

If awarded a bid, an application for a Business Registration Certificate must be submitted within 15 days of the effective date.

**Tax-exempt Entities, Banks, Insurance Companies, Others**

If you answer "Yes" to any of Items 9-12, you still need to register but need not pay the registration fee. To register, you must submit proof of tax-exempt status to the Tax Collector, with other forms. For non-profit entities, proof is usually an exemption letter from the IRS, noting §501(c) or (d) of the Internal Revenue Code.

- | Yes                      | No                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 9. This is a non-profit, tax-exempt entity.   |
| <input type="checkbox"/> | <input type="checkbox"/> | 10. This entity is a bank or an insurance company. If "Yes," indicate your type of business:<br>_____   |
| <input type="checkbox"/> | <input type="checkbox"/> | 11. This entity is a skilled nursing facility licensed under Title 22, CA Admin. Code, Div. 5.  |
| <input type="checkbox"/> | <input type="checkbox"/> | 12. Other Exemptions. See Francisco Business and Tax Regulations Code Article 12A, Section 906(d) to (f), available online at: <a href="http://www.sfgov.org/BTRcode">www.sfgov.org/BTRcode</a> |

**Applying for a Business Registration Certificate**

If you answered "Yes" to any of Items 1-8, check item 13, 14, or 15 and complete any applicable blanks. If no item is checked, or if the Declaration is not signed, this will constitute a basis for OCA to reject the bid.

- 13. This entity has registered with the Tax Collector and is assigned Certificate Number: \_\_\_\_\_ (6 digits, e.g., "123456").
- 14. This entity applied for a Certificate by mailing the application and fee to the Tax Collector, or by submitting the application in person, on \_\_\_\_\_ (mm-dd-yyyy).  
The application is pending.  
(NOTE: Completing this Declaration is not the same as applying for a Business Registration Certificate.)
- 15. This entity needs to register and will do so immediately.

I understand that my representation, if any, that I am not engaged in business in San Francisco is subject to review by the Tax Collector. If the Tax Collector determines that I am conducting business in San Francisco, the City may either cancel the contract or withhold payment ten days after written notification by the Tax Collector. I declare (or certify) under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that I am authorized to bind this entity contractually.

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_, \_\_\_\_\_ (City) \_\_\_\_\_ (State)

\_\_\_\_\_  
Name of company (please print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
City vendor number (see reverse for how to obtain one)

\_\_\_\_\_  
Name of person signing

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
City, State, ZIP

\_\_\_\_\_  
Federal Employer Identification Number (FEIN)

- Routing:**
- Please **fax this P-25 form to** (415) 554-6207, or you may mail it to: Treasurer & Tax Collector, City Hall, Room 140, #1 Carlton B. Goodlett Place, San Francisco, CA 94102-4696.
  - If you are registering, obtain an application from the Tax Collector's website ([http://sfgov.org/tax/business\\_forms](http://sfgov.org/tax/business_forms)). Include this form.
  - If you submitted this form previously and if your business tax status has not changed, discard this form.

- Questions:**
- ... regarding how to apply for a certificate, call the Tax Collector at (415) 554-6718 or (415) 554-4400.
  - ... regarding a bid, call the Office of Contract Administration at (415) 554-6743.