

Business Registration

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2011-2012 Business Registration Renewal - Click here for updated information

Every person or entity doing 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.

Business Registration Certificates are issued on an annual basis and are valid for the City's fiscal year calendar, beginning on July 1st, and ending June 30th of the following year.

Any entity conducting business in San Francisco must submit a Business Tax Registration application within 15 days of starting business. Failure to do so will result in a late penalty equal to the amount of the original fee(s) plus an administrative fee(s) of either \$55 (for businesses whose annual registration fee is \$150 or higher) or \$25 (for businesses who are eligible to pay the minimum \$25 registration fee).

Existing business owners must renew their registration each year by the deadline of May 31 for the upcoming fiscal year starting July 1.

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All businesses are required to file a Payroll Expense Tax Statement for their business annually by the last day of February for the prior calendar year (Jan. 1st - Dec. 31st) and must also renew their Business Registration Certificate for the next fiscal year (July 1st - June 30th) on or before May 31st if they plan to conduct business within the new fiscal year.

In addition, Hotel operators, parking operators, and utility providers may be required to collect and remit several third-party taxes to the Office of the Treasurer & Tax Collector on a monthly or quarterly basis.

How to Register

All new businesses must complete a business registration form to obtain a Business Registration Certificate. The completed form and registration fees can be submitted in person or via mail, to the Office of the Treasurer & Tax Collector, City Hall - Room 140, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102-4638.

Download Registration Forms:

Sole Proprietorship (pdf)

Partnership, Corporation, LLC and all other entities (pdf)

Fictitious Business Name

If you will conduct business under a name other than your full legal name, the legal name of a corporation, or any name that suggests additional owners ("Jane Smith and Company", etc.), you must file a Fictitious Business Name Statement with the County Clerk. Search the computer index at the County Clerk's office or the Office of the Treasurer & Tax Collector to be sure that the business name you have chosen is not already registered by another business or search online.

Registration for Apartment Buildings of 4 or More Units

For answers the most common questions regarding this requirement, please click here.

Hotel, Utility, and Parking Lot Operators

Hotel and Utility owners or operators must complete a Supplemental Business Tax Application, in addition to obtaining a Business Registration Certificate.

Parking lot operators must complete an Application for Certificate of Authority to Collect Parking Taxes (COA), in addition to obtaining a Business Registration Certificate. For more information, please see Additional Tax Registration.

Stadium Operators and Roofers:

Please contact us at (415) 554-4400 for more information on your additional requirements. We are available to assist you Monday through Friday, 8 AM to 5 PM PST. You may also email us at Treasurer.Taxcollector@sfgov.org.

Registration Fees

For new businesses, the first year's registration fee is based on the tax due on its estimated annual payroll expense as reported on the application for business registration. Businesses that hire employees to perform work or render services within San Francisco pay registration fees based upon their total payroll expense attributable to San Francisco. The tax rate on payroll expense is 1.5%.

Businesses that have less than \$1 of estimated tax on payroll expense (including businesses with no employees) within San Francisco will pay the Minimum Registration Fee of \$25, as noted in the table below.

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. By law, the minimum registration fee is \$25.00. Business Registration Certificates are issued on an annual basis and are valid for the City's fiscal year, beginning on July 1st and ending June 30th of the following year.

Nonprofit organizations with federal 501(c)3 status must register, but are not required to pay a registration fee, provided that they can show proof from the IRS. Please see Nonprofit Organizations for further details.

How To Figure Out Your Registration Fee. If Your Estimated Tax Is More than \$1.00

Example: Assuming you register your business in the 4th quarter your estimated payroll expense for a 12 month period is \$350,000, your computed tax due is \$5,250: $\$350,000 \times 1.5\% (.015) = \$5,250$. The registration fee is therefore \$150, as indicated in Table #1. However, because the registration is

occurring during the fourth quarter of the year (**April 1 - June 30**), the registration fee is prorated. If you refer to Table #2, you will see that the actual registration fee you will pay is \$37.50.

Table #1

ESTIMATED PAYROLL (or no employees)	ESTIMATED TAX DUE ON PAYROLL EXPENSE	FISCAL YEAR REGISTRATION FEE
Less than \$ 66.67	Less than \$ 1.00	\$ 25.00
\$66.67 - \$666,666.33	\$1.00 - \$10,000	\$150.00
\$666,666.34 - \$3,333,333.33	\$10,001 - \$50,000	\$250.00
\$3,333,333.34 or Higher	\$50,001 and over	\$500.00

Table #2 The fee chart below is for a business with a calculated annual registration fee of \$150 dollars.*

BUSINESS START DATE	PRORATED FEE	*REGISTRATION FEE
July 1 - September 30	100% of the fee	\$150.00
October 1 - December 31	75% of the fee	\$112.50
January 1 - March 31	50% of the fee	\$ 75.00
April 1 - June 30	25% of the fee	\$ 37.50

Note: The appropriate fee must be paid for the current fiscal year at the time of registration. Businesses that start in April or May must also pay the full registration fee for the upcoming fiscal year before May 31 to avoid penalties and fees. Businesses that start between June 1 and June 30 must pay both fees at the time of registration.

How To Make the Payment

All new business registration forms must be accompanied by a check, cash (in person) or money order payment. Please make the check payable to **San Francisco Tax Collector** and submit the fees and registration form in person or via mail, to the Office of the Treasurer & Tax Collector, City Hall - Room 140, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102-4638.

Use the table below to determine your business class.

Class	Description	Class	Description
01	Commission Merchant or Broker	09	Storage, Freight Forwarding
02	Building Contractor	10	Telephone, Gas, Electric, Steam, Railroad Services
03	Hotels, Apartments, etc.	11	Transporting Persons for Hire
04	Laundry, Cleaning, & Dyeing, Agents, etc.	12	Trucking-Hauling
05	Lending Money, etc.	13	Wholesale Sales
06	Personal Property Rental	15	Architects and Engineers
07	Other Businesses (Most Services)	16	Nonprofit Garage Corporations
08	Retail Sales	00	Fixed Place of Business

Professional Business Class (PBC Code): We will complete the code if you are sending in your application.

Non-profit Organizations

If your business is a non-profit organization, its certified business functions are exempt from the registration fee and San Francisco payroll taxes. However, tax-exempt organizations must still register with the Tax Collector and are required to provide proof of their non-profit status in order to receive an **Exemption from Business Tax**. They must provide a copy of the statement from the Internal Revenue Service verifying exempt status under Section 501(c), 501(d), or 401(a) of Title 26 of the United States Code as qualified by Sections 502, 503, 504, and 508. Organizations under these sections are liable for the tax on payroll expense attributable to unrelated business taxable income..

How to Change Your Mailing Address or Business Location

If you would like to change your mailing address, business location, or both on your Business Registration Certificate, you will need to fill out a Updates to Business Account Information form and submit it to our office, either in person or via mail, at Office of the Treasurer & Tax Collector, City Hall - Room 140, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102-4638.

For questions, please contact Taxpayer Assistance at (415) 554-4400, Monday through Friday 8 AM to 5 PM PST, or by email treasurer.taxcollector@sfgov.org.

How to Add an Additional DBA or Location

To add an additional DBA (business name) or location, you will need to complete a Updates to Business Account Information form and submit it to our office, either in person or via mail, at Office of the Treasurer & Tax Collector, City Hall - Room 140, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102-4638.

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Buying or taking ownership of an existing business

The San Francisco Business Tax and Regulations Code, Section 6.21-1, provides that a no person shall purchase or acquire an interest in a business subject to any tax imposed under Articles 7, 9 or 12-A of the San Francisco Business and Tax Regulations Code without first obtaining either a receipt from the Tax Collector showing that all of the seller's taxes on the business have been paid, or a certificate stating that no amount is due. This requirement also includes voluntary transfers of ownership where no form of currency or payment is exchanged.

If a buyer purchases or acquires an interest in a business owing any taxes, interest or penalties, the buyer shall withhold from the purchase price and pay to the Tax Collector a sufficient amount to satisfy said taxes, interest and penalties. A buyer who purchases or acquires an interest in a business in violation of this Section, shall become personally liable for the amount of taxes, interest and penalties owed on the business.

Closing A Business

When a business is sold, closed, or moved out of San Francisco, the Business Tax Registration Certificate must be inactivated. Complete and sign the >Declaration of Closed Business or Change in Ownership form and submit it to the Office of the Treasurer & Tax Collector in person or by mail. If you will be abandoning the company's fictitious business name with the County Clerk's office, you will need to obtain a Temporary Verification of Registration from the Treasurer & Tax Collector's office indicating the business closing date.

In addition, a final Payroll Expense Tax statement with payment, if applicable, is due immediately upon the selling or closing of a business. Accounting records and reports should be available for audit or review.

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