



## Business Registration Certificate Requirement

Unless you have previously submitted this form, failure to complete the Declaration on the reverse and return this form to the Office of Contract Administration (OCA) with your bid will be a basis for rejection of the bid, and OCA will assume that your company does not intend to apply for a Business Registration Certificate.

### 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) is pro-rated for new registrations, depending on when during the year you started your business in San Francisco, and is based on estimated tax liability for your payroll expense. To determine the registration fee due, you can check the website at <http://sfgov.org/tax/>. In addition, every business "conducting business in San Francisco" must file a combined Payroll Expense Tax Statement and Business Registration renewal on an annual basis. Businesses with a computed tax of \$2,500 or less are exempt from paying payroll expense tax if the statement is filed on time.

### Who must obtain a registration certificate?

Any business located, or conducting business, in San Francisco.

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

Briefly, it means engaging in business in San Francisco, having met one or more of questions 1-7 on the reverse specifically relate to "conducting business."

### Are there exceptions?

Yes. A person receiving rental income solely from a cooperative housing corporation, or a residential structure of less than 4 units, or a 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?

Yes, if the business "conducts business in San Francisco" All businesses, including those which do not "do business in San Francisco" but 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) and licenses or 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.

### Where do I obtain the certificate?

At the Tax Collector's Office. You would obtain an application form from, and submit it and the registration fee to:

Tax Collector's Office, Taxpayer Assistance  
City Hall, Room 140  
San Francisco, CA 94102-4696

### 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?

Not if you "conduct business in San Francisco." The City can make purchases from businesses only in the following situations:

- The business conducts business in San Francisco and has registered.
- The business does not conduct business in San Francisco and has signed the Declaration.
- The business is non-profit and tax-exempt, has signed the Declaration and has submitted an IRS exemption letter.
- The business is a government agency, bank, insurance company, or other listed exemption.
- 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 this form.

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

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 Tax Collector.

### For more information

For information on how to apply for the certificate, call the Tax Collector's Office. For information on your eligibility to receive a particular award, call OCA. See the bottom of the reverse of this form.

### Completing the Declaration; Failure to do so

Unless you previously submitted this form, complete the Declaration and, if possible, return it **with your bid or quotation** in the envelope provided. If you submit this form separately, see the mailing address under "Routing" near the bottom of the reverse of this form.

If you do not complete and return this form, that will be a basis for OCA's rejecting the bid, and for assuming that your company should register but will not and therefore that the City cannot do business with you.

### If you 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.

# Business Tax Declaration

Please answer Yes or No to Questions 1-7, based on your company's situation *as of now*. If any answers would change if your company won a bid that is pending, you may submit a new form later.

## Conducting Business in San Francisco

Yes No

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

- \_\_\_ \_\_\_ 1. Maintains, owns or leases a fixed place of business within San Francisco.
- \_\_\_ \_\_\_ 2. Regularly maintains a stock of tangible personal property in San Francisco for sale in the ordinary course of business.
- \_\_\_ \_\_\_ 3. In the ordinary course of business, employs or loans capital on property within San Francisco.
- \_\_\_ \_\_\_ 4. Solicits business, performs work, or renders services within the City on a regular bases 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.
- \_\_\_ \_\_\_ 5. Exercise corporate or franchise powers within the City for the benefit of the person.
- \_\_\_ \_\_\_ 6. Liquidate a business when the liquidators hold themselves out to the public as conducting a liquidated business.
- \_\_\_ \_\_\_ 7. Utilize 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 answered "no" to all Questions 1-7, ordinarily you are not conducting business in San Francisco, need not register with the Tax Collector and may omit items 8-15 following, but you must sign and return this Declaration. However, this is subject to review by the Tax Collector. **If you answered "yes" to any of the questions**, you must answer the remaining questions in this Declaration and, unless an exemption applies, **must register**.

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

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

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone Number

General Address

\_\_\_\_\_  
Mailing Address for General Corresp., Purchase Orders, etc.

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

Remit Address

\_\_\_\_\_  
Remittance Address, if different

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

\_\_\_\_\_  
Federal ID or Social Security Number

## Tax-Exempt Businesses, Banks, Insurance Companies, Others

If you answer Yes to any of items 8-12, 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. Proof is usually an exemption letter from the IRS, noting §501(c) or (d) of the Internal Revenue Code. Also, submit this form and proof of tax-exempt status to the Office of Contract Administration (OCA).

Yes No

- \_\_\_ \_\_\_ 8. This business is non-profit, tax-exempt.
- \_\_\_ \_\_\_ 9. This business is a bank or an insurance company. (If Yes, indicate your type of business:\_\_\_\_\_)
- \_\_\_ \_\_\_ 10. This business owner is visually impaired as licensed under Ch. 6A, Title 12 USC and Art. 5, Ch. 6, Part 2, Div. 10 of the CA Welfare & Institutions Code.
- \_\_\_ \_\_\_ 11. This business is a skilled nursing facility licensed under Title 22, CA Admin. Code, Div. 5.

## Applying for a Business Registration Certificate

If you answered "yes" to any of Questions 1-7, and "no" to Questions 8-11, check item 12, 13, or 14 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.

- \_\_\_ 12. This company has registered with the Tax Collector. Certificate # \_\_\_\_\_ (6 digits, e.g., "123456").
- \_\_\_ 13. This company applied for a Certificate by mailing the application and fee to the Tax Collector, or by submitting the application in person, on \_\_\_\_\_, 20\_\_\_\_\_. The application is pending. (NOTE: Completing this Declaration is not the same as applying for a Certificate.) If you submitted the application in person, please submit with this Declaration a copy of the fee receipt you received from the Tax Collector.
- \_\_\_ 14. This company does not intend to apply for a certificate, although we do "conduct business in San Francisco."
- \_\_\_ 15. This company currently does not need to register (answered "NO" to questions 1-7) but if awarded a bid, questions # \_\_\_\_\_ would be answered "YES" and this company will register.

## Routing

If you are registering, obtain an application from the Tax Collector's website (<http://sfgov.org/tax/>). **Do not send this P-25 form to the Tax Collector.** We encourage you to send this form **with your bid or quotation** in the envelope provided. If you submit this form separately, send it to: Office of Contract Administration, Business Tax Compliance, City Hall, Room 430, San Francisco, CA 94102-4685. If you submitted this form previously and if your business tax status has not changed, discard this form.

## For more information

Regarding how to apply for a certificate, call the Tax Collector at (415) 554-6718 or (415) 554-4400. Regarding a bid, call the OCA at (415) 554-6743.