



P-25 BUSINESS TAX DECLARATION FORM- INSTRUCTIONS

This declaration is required for city vendors to determine if you are required to obtain a Business Registration Certificate. If you already have a Business Registration Certificate, proceed to question 10.

Who must obtain a Business Registration Certificate?

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.

What is "engaging in business in San Francisco"?

If an entity answers "yes" to any of Items 1-9 on the reverse, it is considered to be "engaging in business" in San Francisco.

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 do I apply for and obtain the certificate?

Download the application form and instructions at sftreasurer.org/registration.

Can I do business with the City without a 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 the City 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 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.

Where do I return this P-25 Business Tax Declaration Form?

Email it to: TTX.vendoraccounts@sfgov.org.

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 may send this form back to the Vendor.File.Support@sfgov.org and they will submit to TTX with your vendor number.



P-25 BUSINESS TAX DECLARATION FORM

- | YES | NO | <u>DOES THE BUSINESS 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 streets 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 |
| <input type="checkbox"/> | <input type="checkbox"/> | 9. Liquidate a business when the liquidators thereof hold themselves out to the public as conducting such business. |

If you selected "NO" for all Items (1-9), sign and return this Declaration.

If you selected "YES" for any of the above questions, go to sftreasurer.org/registration to register your business, then answer questions 10-12 below and return this form to TTX.vendoraccounts@sfgov.org:

- ☐ 10. This entity has registered with the Tax Collector and is assigned Business Account Number:
_____ (7 digits, "1234567")
- ☐ 10a. Registration Fee Exempt under IRS 501(c), 501(d), or 401(a) and not engaged in an unrelated trade or business.
- ☐ 11. 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).
- ☐ 12. This entity needs to register and will do so immediately.

If the awarding of a bid would cause any of the responses to items 1-9 to change to "Yes," indicate those item numbers here:

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☐ 6 ☐ 7 ☐ 8 ☐ 9

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.

Name of company (please print)

Signature

Tax ID (SSN, FIN, ITIN)

Name of person signing

Mailing Address

Date

City Vendor Number

City, State, ZIP

Telephone