

**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; FAX: 554-6207  
[www.sftreasurer.org](http://www.sftreasurer.org)



Certificate Number: \_\_\_\_\_

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

## **DECLARATION OF CLOSED BUSINESS OR CHANGE IN OWNERSHIP**

Use this form to inactivate an account that is no longer conducting business in San Francisco or that has changed owners or ownership type (e.g., a Sole Proprietorship changing to Partnership, LLC or Corporation, etc.)

For all other updates to business accounts that do not involve a complete closing of the business or change of ownership or ownership type, use the form "Updates to Business Account Information". The form is available at City Hall in Room 140 or online at [www.sftreasurer.org/businessforms](http://www.sftreasurer.org/businessforms), or call (415) 554-4400.

Certificate Number of Closing Business: \_\_\_\_\_

Registered Ownership Name: \_\_\_\_\_

DBA (Doing Business As) Name: \_\_\_\_\_

**FOR OFFICE USE ONLY**

Staff Initials: \_\_\_\_\_

Date Processed: \_\_\_\_\_

### **STEP 1 – REASON FOR INACTIVATING BUSINESS ACCOUNT**

Mark the appropriate box below that indicates the reason ownership ceased operation in San Francisco and provide all requested information.

No longer conducting business in San Francisco. Last date of operation: \_\_\_\_\_  
(mm/dd/yyyy)

Business Sold or Transferred to new owner. Effective date: \_\_\_\_\_  
Please provide new ownership information on the lines below. (mm/dd/yyyy)

\_\_\_\_\_  
New Owner or Ownership Name Phone Number

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
Escrow Holder: Name Address Phone Number

Ownership type has changed to: (Please mark the appropriate circle below and see \*Note below.)  
 Sole Proprietorship  Partnership  Corporation  LLC  Other: \_\_\_\_\_  
Effective date: \_\_\_\_\_  
(mm/dd/yyyy)

**\*NOTE:** If the ownership type and/or Business Tax ID Number has changed, you must submit a Business Tax Registration Application under the new ownership and/or new Business Tax ID Number. You can obtain an application online at [www.sftreasurer.org/businessforms](http://www.sftreasurer.org/businessforms), by calling (415) 554-4400, or at City Hall in Room 140.

**➔ YOU MUST COMPLETE STEP 2, SIGN, AND DATE ON THE REVERSE SIDE ➔**  
(If this form is not signed by an authorized representative of the business, it will be returned without processing.)



**DECLARATION OF CLOSED BUSINESS OR CHANGE IN OWNERSHIP - continued**

**STEP 2 – NEXUS IN SAN FRANCISCO**

**IMPORTANT:** In order to inactivate a business ownership account, you must be able to respond “no” to each of the questions below. If the “yes” box is checked on any one of the questions, then the current ownership or ownership type is still conducting business in San Francisco. (See Article 6, Sec. 6.2-12, of the San Francisco Business and Tax Regulations Code.)

- |                          |                              |   |
|--------------------------|------------------------------|---|
|                          | <i>Does the business ...</i> |   |
| <b>YES</b>               | <b>NO</b>                    |   |
| <input type="checkbox"/> | <input type="checkbox"/>     | ... maintain a fixed place of business within San Francisco?  |
| <input type="checkbox"/> | <input type="checkbox"/>     | ... exercise corporate or franchise powers within San Francisco?  |
| <input type="checkbox"/> | <input type="checkbox"/>     | ... own, rent, lease or hire real or personal property within San Francisco for business purposes?  |
| <input type="checkbox"/> | <input type="checkbox"/>     | ... regularly maintain a stock of tangible personal property within San Francisco, for sale?  |
| <input type="checkbox"/> | <input type="checkbox"/>     | ... employ or loan capital on property within San Francisco?  |
| <input type="checkbox"/> | <input type="checkbox"/>     | ... solicit business within San Francisco for all or part of any seven days during a tax year?  |
| <input type="checkbox"/> | <input type="checkbox"/>     | ... perform work or render services within San Francisco for all or part of any seven days during a tax year?   |
| <input type="checkbox"/> | <input type="checkbox"/>     | ... 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 a tax year? |

**If you answered “NO” to all of the questions above, the currently registered ownership is not conducting business in San Francisco. Make sure the reverse side of this form is completed, then sign and date below.**

**OTHER – REQUEST FOR ADJUSTMENT TO ACCOUNT (only if needed)**

**Describe nature of adjustment and justification – attach additional sheet and/or documentation as needed.**

\_\_\_\_\_  
\_\_\_\_\_

- Business ownerships whose total taxable payroll expense in San Francisco for the calendar year in which they are closing is greater than \$150,000 must file a final SAN FRANCISCO PAYROLL EXPENSE TAX STATEMENT. A payroll expense tax statement can be obtained online at [www.sftreasurer.org/businessforms](http://www.sftreasurer.org/businessforms), by calling (415) 554-4400, or at City Hall in Room 140.
- If the Registered Ownership used a Fictitious Business Name (FBN), the name can be abandoned with the Office of the County Clerk, located at City Hall in Room 168 ([www.sfgov.org/countyclerk](http://www.sfgov.org/countyclerk); (415) 554-4950).
- If you have other SF licenses or permits, please contact the appropriate office below:
 

Department of Public Health	1390 Market Street, Suite 210	(415) 252-3800
Fire Department	698 2 <sup>nd</sup> Street, Room 109	(415) 558-3303
Police Department	850 Bryant Street, Room 458	(415) 553-1115
Entertainment Commission	City Hall, Room 453	(415) 554-4539
- For tax on Business Personal Property (Unsecured Personal Property, or “UPP”), please contact:
 

Assessor-Recorder	875 Stevenson Street, Room 100	(415) 554-5531
-------------------	--------------------------------	----------------

*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 conducting business in San Francisco, the Tax Collector may assess additional fees, taxes, and penalties.*

*I declare under penalty of perjury 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), and other penalties legally available.*

**NAME:** \_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Full Name (and Title, if applicable)

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

**TELEPHONE:** (      ) \_\_\_\_\_