

1 [Settlement of Unlitigated Claims - Maplebear, Inc. - \$8,250,342.21]

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3 **Resolution approving the settlement of the unlitigated claims filed by Maplebear, Inc.**
4 **against the City and County of San Francisco for \$8,250,342.21; the claims were filed**
5 **on February 28, 2023, and February 9, 2024; the claims involve a refund of payroll**
6 **expense, gross receipts, and homelessness gross receipts taxes, and business**
7 **registration fees for the 2019 to 2022 tax years; other material terms of the settlement**
8 **are that Maplebear, Inc. shall take certain filing positions with respect to its gross**
9 **receipts, homelessness gross receipts, and overpaid executive gross receipts taxes, as**
10 **applicable, for the 2023 and subsequent tax years, and the City will not impose**
11 **penalties arising from those filing positions for the 2023 tax year.**

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13 WHEREAS, Maplebear, Inc. filed claims on February 28, 2023, and February 9, 2024,
14 against the City and County of San Francisco; and

15 WHEREAS, The claims involve a refund of payroll expense, gross receipts, and
16 homelessness gross receipts taxes, and business registration fees; and

17 WHEREAS, The Office of the Treasurer and Tax Collector has recommended
18 settlement of the claims for refund of payroll expense, gross receipts, and homelessness
19 gross receipts taxes, and business registration fees by payment of \$8,250,342.21, Maplebear
20 Inc.'s agreement to take certain filing positions with respect to its gross receipts,
21 homelessness gross receipts, and overpaid executive gross receipts taxes, as applicable, for
22 the 2023 and subsequent tax years, and the City's agreement not to impose penalties arising
23 from those filing positions for the 2023 tax year; now, therefore, be it

24 RESOLVED, That pursuant to Administrative Code, Section 10.22, the Board of
25 Supervisors hereby authorizes the City Attorney to settle and compromise the claims for

1 refund of payroll expense, gross receipts, and homelessness gross receipts taxes, and
2 business registration fees by payment of \$8,250,342.21, Maplebear Inc.'s agreement to take
3 certain filing positions with respect to its gross receipts, homelessness gross receipts, and
4 overpaid executive gross receipts taxes, as applicable, for the 2023 and subsequent tax
5 years, and the City's agreement not to impose penalties arising from those filing positions for
6 the 2023 tax year.

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1 APPROVED:

2 DAVID CHIU
3 City Attorney

RECOMMENDED:

TREASURER AND TAX COLLECTOR

4 /s/ Scott M. Reiber
5 SCOTT M. REIBER
6 Chief Tax Attorney

/s/
7 JOSE CISNEROS
8 Treasurer

9 FUNDS AVAILABLE:

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12 /s/ Greg Wagner
13 GREG WAGNER
14 Controller

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