

**San Diego Transient Occupancy Tax Payment, Penalty and Interest Schedule**

| <b>Quarter</b>               | <b>Transient Occupancy Tax Due</b> | <b>5% Penalty<br/>1% Interest</b><br><br>6% Penalty & Interest | <b>10% Penalty<br/>2% Interest</b><br><br>12% Penalty & Interest | <b>1% Interest</b><br><br>1% of TOT for each additional month late |
|------------------------------|------------------------------------|--|--|--|
| <b>1st</b><br>Jul 1 – Sep 30 | During the month of<br>October     | If paid in<br>November   | If paid in<br>December   | Each additional month<br>thereafter                                |
| <b>2nd</b><br>Oct 1 – Dec 31 | During the month of<br>January     | If paid in<br>February   | If paid in<br>March  | Each additional month<br>thereafter                                |
| <b>3rd</b><br>Jan 1 – Mar 31 | During the month of<br>April       | If paid in<br>May  | If paid in<br>June   | Each additional month<br>thereafter                                |
| <b>4th</b><br>Apr 1 – Jun 30 | During the month of<br>July        | If paid in<br>August   | If paid in<br>September  | Each additional month<br>thereafter                                |