# TREASURER-TAX COLLECTOR
# SAN DIEGO COUNTY
**sdttc.com**

**Dan McAllister**
**Treasurer-Tax Collector**

# TOT REPORTING FORM

Transient Occupancy Tax (TOT) is collected by the San Diego County Treasurer Tax Collector for establishments located in the unincorporated areas of San Diego County. Click here for the San Diego County Transient County Occupancy Tax Payment, Penalty and Interest Schedule. The TOT Reporting Form and payment of the TOT tax are due one month after each quarter ends.

Make checks payable to: **SDTTC** | ATTN: Special Functions, TOT | 1600 Pacific Highway, Room 162 | San Diego, CA 92101-2477

| | | | | | |
|---|---|---|---|---|---|
| 1. Gross Transient rents, if none enter 0.00. | | | | 1. | $ |
| | a. Revenue not reported in Line 1 for Package fees, net amounts subject to sales tax. | $ | | | |
| | b. Revenue not reported in Line 1 for Resort Fees | $ | | | |
| | c. Revenue not reported in Line 1 for Cancellation Fees | $ | | 1a. | $ |
| 1b. Total Transient rents, Sum of Line 1 plus 1a. | | | | 1b. | $ |
| 2. Allowed exemptions, keep completed exemptions forms for your records: | | | | | |
| | a. Person not subject to TOT tax | $ | | | |
| | b. Federal or State Officer | $ | | | |
| | c. Foreigner treaty exemption | $ | | | |
| | d. Regular room rent is $4.00 or less | $ | | | |
| | e. Qualified complimentary room | $ | | | |
| | f. Guest stays of over 30 days | $ | | 2. | $ |
| 3. Taxable rent, Subtract Line 2 from Line 1b: | | | | 3. | $ |
| 4. Total Transient Occupancy Tax due, Multiply Line 3 by 8%: | | | | 4. | $ |
| **Penalty & Interest** | 5. Penalty for delinquent payment. If payment is postmarked after the last day of the month following the closing of the quarter, multiply line 4 by 5%: | | | 5. | $ |
| | 6. Penalty for continued delinquency. If payment is postmarked after the last day of the second month following the closing of the quarter, multiply line 4 by 5%: | | | 6. | $ |
| | 7. Interest penalty for late filing. Interest begins when the penalty for delinquent payment accrues and each additional month thereafter, until paid. Multiply line 4 by 1% for each month late. | | | 7. | $ |
| 8. Total tax due (Add Lines 4 through Line 7): | | | | 8. | $ |

| | | |
|---|---|---|
| THIS SECTION IS FOR TREASURER-TAX COLLECTOR DEPARTMENT USE ONLY: | Date Due: | Date Received: |
| | Late Filing?       How many months late? | |

| Registered TOT Establishment Name: | |
|---|---|
| TOT Registration Certificate Number: | |

**Reporting Period:**

| Quarter: | | Fiscal Year: | | From: | | To: | |
|---|---|---|---|---|---|---|---|
| | | | | | Total Paid (from line 8): | | |

I declare under penalty of perjury that the information in this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete statement. (§ 22.216)

Signature: _____ Title: _____ Date: _____

Phone Number: _____ Email: _____

# INSTRUCTIONS

**Box 1:** **Gross Transient Rents:** In box 1, enter the total amount of room rent collected during the period covered by this form. "Rent" means the monetary value of the consideration charged, whether or not received, without deductions. Rent includes any mandatory fees that are required for the stay such as resort fees, cleaning fees, roll-away bed fees, etc., as well as deposits for future stays.

Revenue not included in Line 1 for Gross Transient Rents collected as part of Package Pricing, net amounts subject to sales tax, Resort Fees, and or Cancellation Fees is subject to Transient Occupancy Tax and should be reported in Line 1a.

**Box 2:** **Allowed Exemptions:** Enter the amount of individual exemptions claimed in the boxes specific to that exemption. Enter the total exemptions taken in box 2. Exemptions allowed in Sec. 22.204 include hotel occupancy:

    (a) By any person as to whom, or any occupancy as to which, it is beyond the power of the County to impose the tax in this chapter;

    (b) By any federal or State of California officer or employee on official business;

    (c) By any foreign government officer or employee exempt under federal law or international treaty;

    (d) Where the regular rent is at the rate of four dollars per day or less;

    (e) By any person who receives a free or complimentary room where the only consideration the operator receives is publicity value for the hotel.

    (f) By any persons occupying a space in an establishment for a period greater than 30 days so long as that person enters into a written agreement, on a date within the first 30 days, with the operator of the establishment acknowledging a stay of greater than 30 days.

**Box 3:** **Taxable Rent:** Subtract box 2 from box 1b to get the total taxable rent.

**Box 4:** **Total Transient Occupancy Tax Due:** Multiply the amount in box 3 by 8% (0.08) and enter the amount in box 4. This is the amount of tax due if no penalties are applicable.

**Box 5:** **Late Penalty:** A late penalty is accrued when a payment is not made or a mailed payment is postmarked one day after the last day of the month following the closing of the quarter, e.g., if the quarter closes March 31, the payment is due by April 30, and, therefore, would be late and a penalty would be applied if postmarked May 1, or later.

To calculate the penalty multiply box 4 by 5% (0.05) and enter the amount in box 5.

**Box 6:** **Additional Late Penalty:** Following from box 5, if a payment due is postmarked late a second month; e.g., if the quarter closes on March 31, and the payment is postmarked after May 31; an additional penalty will be due of 5% on top of the first penalty of 5% for the first month (from box 5).

To calculate the penalty multiply box 4 by 5% (0.05) and enter it in box 6.

**Box 7:** **Interest Penalty:** An interest penalty of 1% per month or portion of the month is applied to all late payments. To calculate the interest penalty multiply box 4 by 1% (0.01) and then by the number of months late and enter it in box 7.

**Box 8:** **Total Tax Due:** To get the total tax due add box 4, box 5, box 6, and box 7. Enter the amount in box 8. This is the total tax due. Payment is required to be postmarked by the end of the month following the close of each reporting period.