



# TREASURER-TAX COLLECTOR SAN DIEGO COUNTY

[sdttc.com](http://sdttc.com)

**Dan McAllister**  
Treasurer-Tax Collector



## TRANSIENT OCCUPANCY TAX CEASE OF BUSINESS

I hereby certify that the below named establishment is no longer being used as a short-term rental and that Transient Occupancy Tax no longer applies.

TO BE COMPLETED BY OWNER OR OPERATOR			
Certificate Number:			
Rental Name:			
Rental Address:			
Rental Mailing Address:			
Owner Name(s):			
Last Date of Business:			
All TOT Reporting Forms and payments were submitted up to the last day of business listed above.			
<input type="checkbox"/> Yes; <input type="checkbox"/> No			
<b><i>The San Diego County Tax Collector cannot close an establishment that has unresolved TOT Reporting Forms and/or payments.</i></b>			
<input type="checkbox"/> By checking this box, I declare under penalty of perjury that the information in this form is true and correct.			
Name (Print):			
Title (Print):	Date:		
Phone Number:	Email:		

### PLEASE READ

#### Ordinance No. 10366 Section 22.211 RECORDS:

An operator liable for the collection and payment of the tax imposed by this chapter shall retain, at minimum, the following records for three years: rent receipts ledger, guest folios, duplicate copies of payment receipts given to transients, documents verifying a transient's exemption under section 22.202(c) or 22.204, booking, registration and occupancy records, room logs, gross receipts records, records used to calculate the amount of rent and occupancy tax due separately, and any other business, banking and tax records that show when rooms in the hotel were occupied, and the rent and tax amounts collected and paid. The Tax Collector shall have the right to inspect the records during normal business hours. Performance of an audit does not waive the Tax Collector's right to any tax or the requirement to retain records for three years.

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