

Sandie Arnott
Tax Collector - Treasurer

County of San Mateo
Office of the Tax Collector-Treasurer
555 County Center – 1st Floor
Redwood City, CA 94063
(650) 599-7203



TRANSIENT OCCUPANCY TAX RETURN

Select Reporting Period:

Jan 1 – Mar 31 Year : 20__ Apr 1 – June 30 Year : 20__ July 1 – Sept 30 Year : 20__ Oct 1 – Dec 31 Year : 20__

Name of Establishment: _____ Phone Number: _____

Contact Name: _____

Address: _____

Tax is due **no later than 30 days following the close of the reporting period shown above.** Please complete the following portion of this form and return it with your remittance to the address shown above.

- 1. Gross Rent for Occupancy of Rooms. (See #11 of Instructions Below)..... \$ _____
(Include complimentary food & beverage only if the average retail value is <10% of average daily room rate)
Required: Operators Receipt Numbers: _____ thru _____
- 2. Over 30 Day Occupancy by Permanent Residents (See #6 of Instructions below) \$ _____
(Attach copies of Signed Written Agreements)
- 3. Exemptions (See #7 of Instructions Below)..... \$ _____
- 4. Taxable Rent (Line 1 Minus Lines 2 & 3)..... \$ _____
- 5. Tax Due: (10% of Line 4)..... \$ _____
- 6. Penalty, If applicable (See #2 of Instructions Below)..... \$ _____
- 7. Interest, If applicable (See #3 of Instructions Below)..... \$ _____
- 8. Amount Due: (Lines 5 to 7, Inclusive)..... \$ _____

I declare, under penalty of perjury, that to the best of my knowledge and belief, the statements herein are true and correct.

Print Name _____ Signature _____
Title _____ Date _____

INSTRUCTIONS

- 1) **Delinquent Date:** Payment is delinquent on the **31st** day following the close of the reporting period shown above.
- 2) **Penalty:** 10% of line #5 if paid within 30 days after delinquent date; 20% of line #5 if paid more than 30 days after delinquent date.
- 3) **Interest:** In addition to the penalty, 1% for each month or fraction of a month after each delinquent date exclusive of penalties; 1% interest including penalties 30 days after 2nd delinquent date
- 4) **Remittance:** Checks should be made payable to: **SAN MATEO COUNTY TAX COLLECTOR.**
- 5) **Receipt:** No receipt will be mailed by the Tax Collector unless a demand is made at time of payment. Please provide a stamped self-addressed envelope with the request.
- 6) **Over 30 Day Occupancy by Permanent Residents:** Must provide copies of signed written agreements between the Operator and the Occupant. **ORIGINAL SIGNED AGREEMENTS SHALL BE FURNISHED UPON DEMAND.**
- 7) **Exemptions:** a) Rooms leased for one year which are not available to the general public (NOT more than 10% of total rooms in hotel); b) Any officer or employee of a foreign government who is exempt by reason of Federal Law or Int'l Treaty; c) Any person to whom, or any occupancy to which, it is beyond the power of the business to impose the tax **EXEMPTION FROM TRANSIENT OCCUPANCY TAX FORM MUST BE ATTACHED.**
- 8) **Records, Receipts, Original Written Agreements and Exemption Claims:** **Must be kept for a period of three (3) years.**
- 9) **Change of Ownership:** Must be reported immediately to the Tax Collector.
- 10) **Cessation of Business for Any Reason:** Returns and payments are due immediately to the Tax Collector.
- 11) **Food & Beverage:** Per Board of Equalization Reg. 1603, Sec. (B). (Refer to Policies, Procedures & Guidelines)

THIS TAX RETURN FORM MUST BE FILED EVEN IF NO TAX IS DUE

<http://www.sanmateocountytaxcollector.org>