



Sandie Arnott

TREASURER - TAX COLLECTOR

Tiffany Htwe
INVESTMENT & FINANCE OFFICER

Kathy Nunes
PROPERTY TAX DIVISION MANAGER

Transient Occupancy Tax Return

Select reporting period for year: 20____

Jul 1 – Sep 30

Oct 1 – Dec 31

Jan 1 – Mar 31

Apr 1 – Jun 30

Establishment Name: _____ Certificate No.: _____

Contact Name: _____ Phone: _____

Address: _____ City: _____ State: _____

Zip Code: _____

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. **Please note: this tax return form must be filled even if no taxes are due.**

1. Gross rent for occupancy of rooms (see #11 of instructions below) \$ _____
(Include complimentary food and beverage only if the average retain value is < 10% of average daily room rate)
- Required:** Operators receipt numbers _____ thru _____
2. Over 30 day occupancy by permanent residents \$ _____
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) \$ _____

If this is the final return you anticipate filing for this establishment, please check here:

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

555 County Center, 1st Floor, Redwood City, CA 94063
Treasurer Tax Collector
(650) 363-4580 ♦ Fax: (650) 363-4944 (866) 220-0308 ♦ Fax: (650) 599-1511
treasurer.smcgov.org tax.smcgov.org

INSTRUCTIONS:

- 1) Delinquent Date: Payment is delinquent on the 31st day following the close of the reporting period.
- 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: Interest shall be imposed on penalties from thirty (30) days after an operator is notified of a delinquency.
- 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 a quarterly written agreement between the establishment and the resident. In other words, written agreements must be updated and attached quarterly.
- 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 International Treaty
 - c) Any person to whom or any occupancy to which it is beyond the power of the business to impose the tax. CLAIM FOR EXEMPTION FORM MUST BE ATTACHED.
- 8) Records, receipts, and 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 and beverage: per Board of Equalization Reg. 1603, Sec (B), (refer to policies, procedures, and guidelines).

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

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