



# Sandie Arnott

TREASURER - TAX COLLECTOR

**Charles M. Tovstein**  
CHIEF INVESTMENT OFFICER

**Robin N. Elliott**  
ASSISTANT TAX COLLECTOR

## Vehicle Rental Business License Tax Return

Reporting Period for year 20\_\_\_\_\_

Jan 1 – Mar 31

Apr 1 – Jun 30

Jul 1 – Sept 30

Oct 1 – Dec 31

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 that this form must be filled even if no tax is due.**

- |   |          |
|---|----------|
| 1) Gross Receipts for Period Indicated Above:                 | \$ _____ |
| 2) Tax Due (2.5% of Line 1):                                  | \$ _____ |
| 3) Penalty, if applicable (see #2 of the instructions below): | \$ _____ |
| 4) Interest (see #3 of instructions below):                   | \$ _____ |
| 5) Total Amount Due (lines 2 through 4, inclusive):           | \$ _____ |

I hereby declare, under penalty of perjury, that the above information is true and correct to the best of my knowledge.

Check if Final Return      Date Effective: \_\_\_\_\_

Reason: \_\_\_\_\_

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

## Instructions

- 1) Delinquent date: Payment is delinquent on the 31<sup>st</sup> 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 2<sup>nd</sup> 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.
- 6) Please provide a stamped self-addressed envelope with the request.
- 7) Records, Receipts, Original Written Agreements and Exemption Claims: Must be kept for a period of three (3) years.
- 8) Change of Ownership: Must be reported immediately to the Tax Collector.
- 9) Cessation of Business for Any Reason: Returns and payments are due immediately to the Tax Collector.

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

**Included in the 2.5% VRBLT Calculation**

<u>Type of Charge</u>	<u>VRBLT – County Ordinance §5.150.030</u>
Rental Rate	Yes
Vehicle Upgrade	Yes
Insurance	Yes
Refueling Charge	Yes
Prepaid Fuel Service Option	Yes
Optional Products.Services (Underage Fee, GPS, Roadside Assistance)	Yes
Vehicle License Recovery Fee	Yes
Fuel Service Option Tax	No
Concession Recovery Fee	Yes
Sales Tax	No
TAF (Tourism Assessment Fee)	No
Energy Recovery Fee (\$0.060/day)	Yes
Transportation Fee (\$20/rental)	No

This table is meant as a guidance for operators and is not anexhaustive or complete list of all fees; please refer to County Ordinance 5.150.030 for specific details.