



TRANSIENT OCCUPANCY TAX RETURN

Reporting Month/Year _____

Certificate # _____

Name of Hotel/Operator _____

Address _____ City _____ State _____ Zip _____

1	GROSS RENT FOR OCCUPANCY OF ROOMS:	\$
	**ALLOWABLE DEDUCTIONS	
2	**RENT FOR OCCUPANCY BY PERMANENT RESIDENTS (31 Days & Over Stay)	\$
3	**RENT PAID BY FEDERAL GOVERNMENT (Attach Completed Exemption Claims)	\$
4	**CREDITS (Must Submit Backup Documents)	\$
5	TOTAL ALLOWABLE DEDUCTIONS: (Lines 2 thru 4 Inclusive)	\$
6	TAXABLE RENTS: (Line 1 minus Line 5)	\$
7	TAX: (12% of Line 6)	\$
8	LATE PENALTY, IF APPLICABLE (See letter E of instructions below)	\$
9	INTEREST, IF APPLICABLE (See letter F of instructions below)	\$
10	TBID FEE: (See letter I or J below) (Total Occupied Room Nights _____ X \$_____)	\$
11	TOTAL AMOUNT DUE: (Lines 7 to 10 Inclusive)	\$

INSTRUCTIONS

- A) Transient Occupancy Tax (TOT): Due immediately at the end of each month. Complete the following portion of this form and return with your remittance to the mailing address indicated above. A tax return must be filed monthly, even if no tax is due.
- B) Remittance: Checks should be payable to Harry E. Hagen, Treasurer-Tax Collector. Checks, drafts and money orders are accepted by the Tax-Collector subject to collection and do not constitute payment until cleared. The Tax Collector assumes no responsibility for loss in transit or delay in deposit.
- C) Transient Occupancy Tax Funds: The collection of the tax must be held in trust until paid to the Tax Collector.
- D) Delinquent Date: The last day of the month following the close of the reporting period. For example, January's return is delinquent if not postmarked by the last day of February.
- E) Late Penalty: If paid within 30 days after delinquent date, 10% of the amount of the tax (line 7). If paid more than 30 days after delinquent date, 20% of the amount of the tax (line 7).
- F) Interest: In addition to penalty, ½ of 1% per month interest (line 7) on the unpaid tax amount attaches on the first day of each month that the tax is delinquent.
- G) Audits: All records substantiating the return must be retained by the operator for a period of not less than three years from the date of payment. The Tax Collector has the right to inspect records at all reasonable times.
- H) Exemptions: Only federal employees may be exempt from TOT. A contract must exist, and the U.S. Government must pay directly. For allowable deductions, refer to Santa Barbara County Code Section 32, article II.
- I) SYV TBID Fee: Santa Ynez Valley Tourism Business Improvement District - \$2.50 per occupied room night.
- J) SBSC TBID Fee: Santa Barbara South Coast Tourism Business Improvement District- Effective January 1, 2017 through December 31, 2018, hotel must pay (\$0.85-\$4.40) per occupied room night based on Average Daily Rate (ADR). For example, ADR < \$100 = \$0.85; ADR \$100-\$149 = \$1.65, ADR \$150-\$199 = \$2.50; ADR \$200-\$249 = \$3.30; ADR \$250-\$299 = \$3.85; ADR > \$300= \$4.40.
- K) Update Changes: Change of mailing address or ownership must be reported immediately to the office of the Treasurer-Tax Collector.
- L) Termination: Upon cessation of business for any reason, returns and payments are due immediately and must be paid to the Tax Collector.
- M) Confidentiality: Information provided on this tax return is confidential and will only be provided to government agencies for official use or in accordance with law.

I DECLARE, UNDER PENALTY OF PERJURY, THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE STATEMENTS HEREIN ARE CORRECT AND TRUE.

SIGNED _____ PRINTED NAME _____

TITLE _____ DATE _____ PHONE _____