County of Santa Barbara
Treasurer-Tax Collector
105 E. Anapamu St # 109
Santa Barbara, CA 93101

Mailing Address:
PO Box 579
Santa Barbara, CA 93102
(805) 568-2927

TRANSIENT OCCUPANCY TAX RETURN

Reporting Month/Year _____ Certificate #_____

Name of Operator/Vacation Rentals_____

_____

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	TOTAL AMOUNT DUE: (Lines 7 to 9 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) Update Changes: Change of mailing address or ownership must be reported immediately to the office of the Treasurer-Tax Collector.

J) Termination: Upon cessation of business for any reason, returns and payments are due immediately and must be paid to the Tax Collector.

K) 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_____