

CITY OF SAN CLEMENTE, CALIFORNIA TRANSIENT OCCUPANCY TAX RETURN



Hotel, Motel, and Bed & Breakfast

Name of Hotel, Motel or Bed & Breakfast: _____

Name of Property Manager: _____

Property Address: _____

Reporting Period: _____

INSTRUCTIONS:

Month (ex. Jan)

Year (ex. 2017)

1. Complete Part A (review delinquency information and add applicable penalties and interest), Make check payable to **CITY OF SAN CLEMENTE**
2. Sign and remit Part A with payment to the Finance Division. Include all applicable attachments and supporting documents (Hotel Transient Occupancy Exemption Report etc.)
3. Tax shall be due and payable on or before the last day of the subsequent month for which a return is filed for. (Ex. For the month of March, the tax is due no later than April 30th.)
4. Retain a copy for your records prior to submission to the Finance Division
5. All tax returns, submitted without Parts A & a completed Hotel Transient Occupancy Exemption Report (if applicable) will not be processed and may be subject to penalties and interest pursuant to Municipal Code Section 3.24.240

MAIL TO:

City of San Clemente
Finance Division
910 Calle Negocio
San Clemente, CA 92672

PHONE: (949) 361-8202

FAX: (949) 361-8285

DELINQUENCY:

San Clemente Municipal Code Section 3.24.240

A. Original Delinquency. Any operator who fails to remit any tax imposed by this chapter within the time required shall pay a penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax.

B. Continued Delinquency. Any operator who fails to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax and the ten percent (10%) penalty first imposed.

C. Interest. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this chapter shall pay interest at the rate of one and one half (1 1/2) percent per month or fraction thereof on the amount of tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

PART A:

1. Gross rent received from occupancy of rooms.....	\$ _____
2. Misc. taxable room revenue (include value of any complimentary rooms, additional upgrades, etc.).....	\$ _____
3. Total gross rent received from occupancy and taxable room revenue (Sum of Line 1 and Line 2).....	\$ _____
4. Exemptions: (attach Hotel TOT Exemption Report, Total Dollars Exempt column)	\$ _____
5. Adjustments: (Explanation Required) _____	\$ _____
6. Net taxable revenue (Sum of Line 3 through Line 5)	\$ _____
7. Tax: 10% of Line 6.....	\$ _____
8. Penalties and interest calculated pursuant to San Clemente Municipal Code Section 3.24.240 (see Delinquency section above).....	\$ _____
9. Total TOT amount due to City for the Reporting Period (Line 7 plus Line 8)	\$ _____

I declare under penalty of making a false statement that this information is true and correct to the best of my knowledge.

SIGNATURE	TITLE	DATE
PLEASE PRINT NAME		PHONE NO. ()