

CITY OF SAN CLEMENTE, CALIFORNIA TRANSIENT OCCUPANCY TAX RETURN

Short Term Lodging Unit # _____



Name of Property Owner: _____

Name of Property Manager: _____

Property Address: _____

Reporting Period: _____

Quarter (ex. Q1 Jan-March)

Year (ex. 2017)

INSTRUCTIONS:

1. Complete Part A (review delinquency information and add applicable penalties and interest), & Part B (Rental Activity Summary)
2. Make check payable to **CITY OF SAN CLEMENTE**
3. Sign and remit parts A & B with payment to the Finance Division. Include all applicable attachments and supporting documents (Part C Tax Exemption forms etc.)
4. Tax shall be due and payable on or before the last day of the month following the end of each calendar quarter. (Ex. For the first calendar quarter (Jan-March), the tax is due no later than April 30th.)
5. Retain a copy for your records prior to submission to the Finance Division
6. All tax returns, submitted without Parts A, B and C (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 92673

PHONE: (949) 361-6166

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 (Sum of all "totals" on Rental Activity Summary Report) | \$ _____ |
| 2. Misc. taxable room revenue (include value of any complimentary rooms, additional upgrades, etc.)..... | \$ _____ |
| 3. Total gross rent received from occupancy (Sum of Line 1 and Line 2)..... | \$ _____ |
| 4. Exemptions: (attach TOT Exemption Form(s), Part C, Total Dollars Exempt column)..... | \$ _____ |
| 5. Net taxable revenue (Line 3 Minus Line 4)..... | \$ _____ |
| 6. Tax: 10% of Line 5..... | \$ _____ |
| 7. Penalties and interest calculated pursuant to San Clemente Municipal Code Section 3.24.240 (see Delinquency section above)..... | \$ _____ |
| 8. Total TOT amount due to City for the Reporting Period (Line 6 plus Line 7)..... | \$ _____ |

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	EMAIL ADDRESS	PHONE NO. ()

Part B:

CITY OF SAN CLEMENTE Rental Activity Summary Report (Part B)

(Attach this form to Transient Occupancy Tax Return for Short Term Lodging Units, use additional pages if necessary.)

Property Address _____

Reporting Period: _____
Quarter (ex.Q1 Jan-March)
Year (ex. 2022)

Guest Name/Organization	Rental Period (For Current Filing Quarter)		Check if Occupant is TOT Exempt	Check if Exemption Form (Part C) is Attached	Total Rental Dollars
	Start Date	End Date			
			<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	
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			<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	

Total this page:

Enter Total(s) on Transient Occupancy Tax Return Part A: Line #1

OPERATOR: Use this form to summarize ALL tenants for the calendar quarter.

Part C

City of San Clemente Transient Occupancy Tax Exemption Form (Part C)

In order to request an exemption from remitting Transient Occupancy Taxes from an occupant, this form must be completed in full by the operator and signed by the occupant prior to, or on the first day of, occupancy. In the Absence of this agreement, the occupant is deemed to be a transient during the initial 29 days of occupancy and is thus subject to the City's Transient Occupancy Tax for said initial 29 day period.

Name of Guest (Print): _____

Daily Room Rate: _____

A.

Total Duration of Occupancy	Month/Day/Year <small>(Check in Date)</small>	Month/Day/Year <small>(Proposed Check Out Date)</small>
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B.
$$\frac{\$ \text{ Daily Room Rate}}{\text{Daily Room Rate}} \times \frac{\text{Number of Days Subject to TOT Exemption}}{\text{Number of Days Subject to TOT Exemption}} = \frac{\text{Total Rent Subject to TOT Exemption}}{\text{Total Rent Subject to TOT Exemption}}$$

(Enter in "Total Dollars Exempt" on Line 4 of Part A)

C. OCCUPANT AFFIDAVIT:

I hereby certify that I am exempt from paying transient occupancy tax in the amount of \$_____. I understand that this agreement obligates me to pay rent to the hotel/motel operator for the right of exercising occupancy for thirty (30) or more consecutive days. In the event that I do not exercise occupancy for a period of thirty (30) or more consecutive days, I shall be liable to the operator for rent and tax for the period of time less than thirty (30) days upon check out. I declare under penalty of perjury that, to the best of my knowledge and belief, the statements made herein are correct and true.

Signature of Occupant

Date

Address

Telephone Number

City State Zip Code

FOR OPERATOR USE ONLY
 Exemption is granted to occupant. This form must be signed by the occupant prior to or upon check-in of the occupant. Make a copy and provide occupant with photocopy. The Operator must submit a copy of this form with the applicable Tax Return and maintain original for minimum of three years.

Name of Operator _____

Name of Employee (Print) _____