



CITY OF SAN CLEMENTE, CALIFORNIA

TRANSIENT OCCUPANCY TAX RETURN

VACATION RENTAL

Owner's Name: _____

Address: _____

Rental Property Address: _____

Reporting Period: _____

PART A:	Month	Year
1. Gross rent received from occupancy of property (Rental Activity Summary Report total)		\$ _____
2. Other taxable revenue (e.g. complimentary rooms, energy surcharge, etc.).....		\$ _____
3. Total gross rent received from occupancy (Sum of Line 1 and Line 2)		\$ _____
4. Less: Exemptions (attach TOT Exemption Report, Exhibit I, Total Dollars Exempt column)		\$ (_____)
5. Adjustments (explanation required) _____		\$ _____
6. Net taxable income (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 3.24.070 (see Part B below)		\$ _____
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	DATE
PLEASE PRINT NAME	PHONE NO. ()

PART B: San Clemente Municipal Code Section 3.24.070

- 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.
- D. 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 ½) 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.

INSTRUCTIONS:

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| <ul style="list-style-type: none"> 1. Complete PART A above. 2. Add applicable penalties and interest if delinquent (See Part B above). 3. Make check payable to CITY OF SAN CLEMENTE | <ul style="list-style-type: none"> 4. Sign and return this form with payment to the Finance Division. Include all applicable attachments and supporting documents. 5. Tax shall be due and payable on or before the last day of the month following the close of each Reporting Period. For example, if the Reporting Period is November 2009, the tax is due no later than December 31, 2009. 6. Make a copy for your records prior to submission to the Finance Division. |
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MAIL TO:
 City of San Clemente
 Finance Division
 100 Avenida Presidio
 San Clemente, CA 92672
PHONE: (949) 361-8310
Fax (949) 361-8285

