CITY OF SANTA BARBARA

TRANSIENT OCCUPANCY TAX (TOT) RETURN

VACATION RENTALS ONLY FORM

FOR OFFICE USE ONLY:

Postmark Date: _____

Amount Paid: _____

TOT Amt: _____

Check #: _____

THIS RETURN IS FOR THE MONTH OF: _____ (Month/Year)

Establishment Name: _____

Street Address: _____ City, Zip: _____

City Account Number: _____ AVERAGE OCCPANCY FOR THE MONTH _____ %

Computation of TOT Tax

1 Total Rents Received..... $ _____

2 Allowable Deductions *(attach appropriate documentation)*

a) Rents from stays of more than 30 Days..... $ _____

b) Federal Employee or Diplomatic Stays on Official Business..... $ _____

c) Other *(please explain)*..... $ _____

TOTAL DEDUCTIONS: $ 0.00

3 Taxable Rental Receipts *(Line 1 - Line 2)*..... $ 0.00

4 Transient occupany tax due *(12% of Line 3)*..... $ 0.00

5 Applicable Penalties *(see instructions for details)*..... $ _____

6 **TOTAL TOT TAXES AND PENALTIES DUE** *(Line 4 + Line 5)*..... $ 0.00

I certify, under penalty of perjury, that I am the authorized representative of the above establishment and the statement herein is true & correct to the best of my knowledge:

Signature: _____ Date: _____

Printed Name: _____ Phone: _____

Email: _____

TRANSIENT OCCUPANCY TAX (TOT)
RETURN INSTRUCTIONS

If you have questions or need assistance, contact the TOTstaff at (805) 564-5341 or email BusiniessLicense@SantaBarbaraCA.gov. Regulations governing the TOT, including exemption information, are located on the City of Santa Barbara's website:
http://www.santabarbaraca.gov/business/business_license/tot/

Payment is due on or before the tenth day after the close of each month. If the due date falls on a Saturday, Sunday or holiday, the next business day becoms the due date. Postmarks are acceptable, but not imprint dates from postage meters

Make check or money order payable to **City of Santa Barbara**. Payment and return can be mailed to:

City of Santa Barbara
TOT Assessment
PO Box 1990
Santa Barbara, CA 93102

Instructions for filling out form are below:

Street Adress must include street number and street name.

City Account Number: Also known as a business license number. All operators must also register as a business and return a business license application annually.

AVERAGE OCCUPANCY FOR THE MONTH: The number of rooms that were occupied over night divided by the total number of available rooms, averaged for the month. For example, if, on average, 18 rooms of an available 20 rooms are occupied in a given month, the average occupancy rate would be 90 %.

1. TOTAL RENTS RECEIVED: The total consideration charged to a Transient, as shown on the guest receipt, for the occupancy of a room, or portion thereof. This includes all charges perceived as mandatory, including rent, resort fees, reservation fees, rollaway bed charges, mandatory parking fees, forfeited deposits, cancellation fees, etc. Any charge elected by the guest is not taxable-including items subject to sales tax, valet charges, in-room service charges (such as meals, telephone calls, massages), meeting room charges, etc.

2. ALLOWABLE DEDUCTIONS: Deductions include rents received for the following purposes: (1) rooms occupied for more than thirty days, starting with the thirty-first day; (2) rooms occupied for more than thirty days with an advanced written contract; (3) conference and meeting rooms not used for sleeping purposes; (4) stays from federal employees on official business paying with an federal agency credit card or purchase order; (5) Diplomatic stays (with the appropriate U.S. Department of State identification card); and (6) stays from employees on official business of certain special organizations granted exemptions from the U.S. Congress, including employees of AMTRAK, the American Red Cross, the U.S. Postal Service, Federal Credit Unions, and insurance companies subject to the California tax on gross premiums. For all deductions, attach appropriate documentation to this return. If guests cannot provide documentation for their deduction during their stay, they can apply for a refund from the City within 90 days after their tax has been paid. Please see our website for more details on allowable deductions.

3. TAXABLE RENTAL RECEIPTS: Total Rents Received less Allowable Exemptions (Line 1 - Line 2)

4. TRANSIENT OCCUPANCY TAX DUE: Twelve percent (12%) of taxable rental receipts (12% X Line 3)

5. APPLICABLE PENALTIES. A penalty of 10% will be added starting the business day after the due date. If delinquent more han 30 days, an additional 10% penalty on the gross amount due, plus interest at the rate of 1/2 of 1% per month will be added.

6. TOTAL TOT TAXES AND PENALTIES DUE. Total taxes plus applicable penalties. (Line 4 plus Line 5)