

# **INSTRUCTIONS FOR COMPLETING SHORT-TERM VACATION RENTAL TRANSIENT OCCUPANCY TAX REPORT**

*Transient Occupancy Tax (TOT) became effective & collectible from any transient occupying a short-term vacation rental on or after January 1, 2009. The owner/manager is responsible for collecting the tax.*

*The City's Municipal Code requires the owner/manager of a short-term vacation rental to submit a completed tax report and the tax payment on a quarterly basis. In order to timely file, the TOT Report and payment must be received by the City or post marked before the last day of the subsequent month following the close of each quarter as follows:*

<b>Reporting Period</b>	<b>Due Dates</b>	<b>Delinquent On</b>
Jan, Feb, March	April 1-30	May 1
Apr, May, June	July 1-31	August 1
July, Aug, Sept	October 1-31	November 1
Oct, Nov, Dec	January 1-31	February 1

*Begin by completing the quarter ending date such as March 31, June 30, September 30, or December 31, and the current calendar year. Complete the address of the short-term rental unit.*

- Line 1a: The total of all rents collected for the first month of the quarter which includes rents collected from transients as well as long-term occupants.*
- Line 1b: The total of all rents collected for the second month of the quarter which includes rents collected from transients as well as long-term occupants.*
- Line 1c: The total of all rents collected for the third month of the quarter which includes rents collected from transients as well as long-term occupants.*
- Line 1d: Add lines 1a, 1b, and 1c.*
- Line 2: Total rents collected from occupants that exercised occupancy for thirty-one consecutive calendar days or more during the quarter.*
- Line 3: Subtract line 2 from line 1d for the taxable rents.*
- Line 4: 10% of line 3 is the tax due amount.*
- Line 5: 10% of line 4 if the tax payment is not received by the City or postmarked prior to the delinquent date listed above.*
- Line 6: Additional 10% of line 4 if not received by the city or postmarked 30 days following the date on which the remittance first became delinquent.*
- Line 7: 0.5% of line 4 per month or fraction thereof from the date the remittance first became delinquent.*
- Line 8: Add lines 4, 5, 6, and 7 for the total amount due with this report.*

*The person completing this form shall complete the bottom section of this form. Please print your name, sign and date, and complete the contact information by providing your address and telephone number.*

*This completed form along with the payment amount on line 8 must be received by the City or postmarked before the last day of the subsequent month following the close of each calendar quarter. Please refer to the section above for the due dates and delinquent dates for each reporting period. If paying by check, please make the check payable to the City of Encinitas.*