CITY OF RIVERSIDE

INSTRUCTIONS FOR FILING TRANSIENT OCCUPANCY TAX RETURN

1. **Effective July 1, 2014**, each transient occupant shall pay a tax in the amount of thirteen percent (13%) of the rent charged by the hotel/motel operator for occupying space for thirty consecutive days or less. The tax is collected at the same time the rent is collected and is to be held in trust for the account of the City until payment is made to the Finance Director-Tax Administrator.

2. A tax return must be filed with the Finance Director-Tax Administrator, City of Riverside, on or before the fifteenth (15th) calendar day of the month following the close of each calendar month, **EVEN IF THER IS NO TAX DUE**. If the fifteenth (15th) falls on a Saturday, Sunday or Holiday, the next workday is the due date. Failure to pay TOT by the due date will result in penalties being assessed.

3. **DELINQUENT DATE**: The sixteenth (16th) day of the month following the close of the reporting period is the delinquent date. For example: January's monthly report will be delinquent and subject to penalties and interest if filed on or after February 16.

4. **PENALTY SCHEDULE**: The following penalty rate will be added to the amount of taxed owed: 10% the first day late, 25% on the thirtieth day of delinquency, and 50% on the sixtieth day of delinquency.

5. **INTEREST**: In addition to penalties, interest of 1% per month or fraction thereof will be included on delinquent payments.

6. **PAYMENT**: Payment can be made either online, in person, or by mail. The TOT Return Form (.pdf), located on the City website, must be used when submitting your payment, no matter which payment option you choose.

7. **EXEMPTION CLAIMS**: Exemptions on the Monthly Transient Occupancy Tax Returns **will not be accepted** without the **Transient Occupancy Tax Exemption Claim form being completed**. Late exemption claims **will not** be accepted. The Transient Occupancy Tax will be recalculated and penalty and interest will be added to the outstanding balance.

8. **RECORDS SUSTANTIATIG THE TAX RETURN** must be retained by the operator for a period of not less than three (3) years from the date of payment.

9. **ADDRESS OR OWNERSHIP CHANGE**: Must be reported immediately to the Business Tax Office. **NOTE**: Transient Occupancy Taxes are due and payable immediately upon cessation of business for any reason, i.e., foreclosure, assignment of a receiver, business sold, etc.

Please contact the Business Tax Office at (951) 826-5465 for additional information.

City of Riverside

Transient Occupancy Tax Return

Please complete items 1 - 8 and return this notice with your payment information on or before the 15 th day of the month.

Business Name _____ Tax Month _____

Business Address _____ Tax Year _____

Owner Name _____ Email Address _____

Item No.	Item Description	Amount
1	Total receipts from room rentals	
2	Less Revenue Exempt from Tax*	
3	Net taxable receipts	
4	Tax at 13%	$0.00
5	Penalty: 1 - 29 Days Late (10% of Line 4)	
6	Penalty: 30 - 59 Days Late (25% of Line 4)	
7	Penalty: 60 Days Late (50% of Line 4)	
8	Interest: 1% per month, or fraction thereof, from date of delinquency	
	TOTAL AMOUNT DUE	**$0.00**

*PLEASE ITEMIZE EXEMPTIONS ON THE EXEMPTION FORM. IF YOU HAVE NO EXEMPTIONS PROCEED TO THE PAYMENT FORM.

I declare under penalty of making a false satement, that to the best of my knowledge and belief the statements herein are correct and true.

_____ Current Date _____

Typing your name here constitutes your digital signature

Title _____

COMPLETE ACH AUTHORIZATION FORM TO PAY VIA ELECTRONIC ACH PAYMENT.

Email completed tax and ACH payment authorization form to **BT-TOT@riversideca.gov** .

COR GL ACCT 0000101-313000

CITY OF RIVERSIDE

TRANSIENT OCCUPANCY TAX EXEMPTION CLAIM FORM

Business Name _____

Tax Month _____

Tax Year _____

PLEASE COMPLETE ALL LINE ITEMS, INCOMPLETE FORMS WILL NOT BE ACCEPTED.

ROOM NO.	GUEST/ORGANIZATION NAME	CHECK-IN DATE	CLAIM PERIOD FROM	TO	Amount

CITY OF RIVERSIDE
TRANSIENT OCCUPANCY TAX ACH AUTHORIZATION FORM

Business Name _____ Tax Month _____ Tax Year _____

The City of Riverside is hereby authorized to originate an Automated Clearing House (ACH) debit entry to the account indicated below for payment of Transient Occupancy Tax.

Banking Information: **Account Type** _____

Name on Bank Account

_____

Bank Routing Number _____ Bank Account # _____

TOTAL AMOUNT DUE $0.00

_____ _____

Authorized Name/Title Date

Typing your name here constitutes your digital signature

9 digit ABA Routing Nbr (DO NOT ENTER CHK NO.) Account Number

Print Form

Email to Business Tax

09/2010