



City Of Delano

Transient Occupancy Tax Return

Please complete items 1 - 8 and return this notice with your payment information on or before the last day of the month following the previous month, or at close of any shorter period.

Business Name _____ Tax Month _____

Business Address _____ Tax Year _____

Owner Name _____ Email Address _____

Item	Item Description	Amount
1	Total receipts from room rentals	
2	Less Revenue Exempt from Tax	
3	Net taxable receipts	
4	Tax at 10%	
5	Penalty: 1 - 29 Days Late (10% of Line 4)	
6	Penalty: 30 - 59 Days Late (10% of Line 4)	
7	Penalty: Fraud (25% of Line 4)	
8	Interest 1/2% per month, or fraction thereof, from date of delinquency	

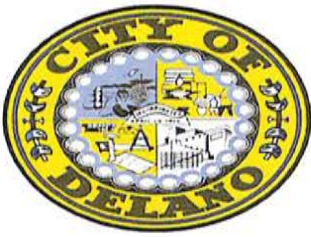
*PLEASE ITEMIZE EXEMPTIONS ON THE EXEMPTION FORM. IF YOU HAVE NO EXEMPTIONS PROCEED TO THE PAYMENT FORM.

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

Typing your name here constitutes your digital signature

Current Date _____

Title _____



CITY OF DELANO

INSTRUCTIONS FOR FILING TRANSIENT OCCUPANCY TAX RETURN

1. Each transient occupant shall pay a tax in the amount of ten percent (10%) 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 Delano on or before the last day of the month following the previous month. Even if there is no tax due. If the due date 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:** Any operator who fails to remit any tax imposed by this chapter, within the time required shall pay a penalty of ten percent of the amount of the tax in addition to the amount of the tax.
4. **PENALTIES:** Any operator who fails to remit any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of 10% of the amount of the tax in addition to the amount of the tax and the 10% penalty first imposed. If the tax administrator determines that the nonpayment of any remittance due under this chapter is due to fraud, a penalty of 25% of the amount of the tax shall be added thereto in addition to the penalties, from the date on which the remittance first became delinquent until paid.
5. **INTEREST:** In addition to penalties, interest of ½% per month or fraction thereof will be included on delinquent payments.
6. **PAYMENT:** Payment can be made either in person or by mail. The TOT return form 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 SUBSTANTIATING 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.