

City of Jurupa Valley

INSTRUCTIONS FOR FILING TRANSIENT OCCUPANCY (TOT) TAX RETURN

- 1. Effective July 1, 2011**, each transient occupant shall pay a tax in the amount of ten percent (10%) of the rent charged by the hotel or motel operator for occupying space for thirty (30) days or less.
- A tax return must be delivered or postmarked to the Administrative Services Department, 8930 Limonite Avenue, Jurupa Valley, CA 92509 on or before the thirtieth (30th) day from the end of the reporting period. **EVEN IF THERE IS NOT TAX DUE.** If the due date falls on a Saturday, Sunday or Holiday, the next City business day will be the due date. Failure to pay TOT will result in penalties and interest being assessed.
- DELINQUENT DATE:** The thirty-first (31th) day following the close of the reporting period is the delinquent date (e.g. March's monthly report and payment will be delinquent and subject to penalties and interest if received or postmarked after April 30th).
- PENALTY SCHEDULE:** The following penalty rate will be added to the amount of tax owed: ten percent (10%) on the thirty-first (31st) day of the close of the reporting period.
- INTEREST:** In addition to penalties, interest of 0.5% per month (6% per annum) for each month the tax is delinquent.
- PAYMENT:** Payment can either be made in person at the City Hall or by mail. The TOT Return Form, located on the City website, must be used when submitting your payment.
- 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.
- ADDRESS OR OWNERSHIP CHANGE:** Must be reported immediately to the Administrative Services Department. **NOTE:** TOT is due and payable immediately upon cessation of business for any reason (e.g. foreclosure, assignment of a receiver or sale of business).

Please contact the Administrative Services Department at (951)332-6464 for additional information.

City of Jurupa Valley

TRANSIENT OCCUPANCY TAX RETURN

CITY OF JURUPA VALLEY
ADMINISTRATIVE SERVICES DEPARTMENT
8930 LIMONITE AVENUE
JURUPA VALLEY, CA 92509

FOR THE MONTH ENDED _____

NAME OF HOTEL OR MOTEL _____

A. TOTAL ROOMS AVAILABLE FOR RENT _____

B. TOTAL ROOMS OCCUPIED _____

C. PERCENTAGE OF ROOMS OCCUPIED
(LINE B/LINE A) _____

1. GROSS RECEIPTS FROM OCCUPANCY OF ROOMS _____

2. LESS GROSS RECEIPTS FROM MONTHLY RENTALS _____

3. LESS TRANSIENT EXEMPTIONS CLAIMED _____

4. EQUALS TAXABLE TRANSIENT RENTS _____

5. TOTAL TOT COLLECTED (10% OF LINE 4) _____

6. PENALTY (10% OF LINE 5 IF DELINQUENT) _____

7. INTEREST CHARGE (1/2% OF LINE 5 PER MONTH
FROM DELINQUENT DATE) _____

8. TOTAL AMOUNT DUE (ADD LINES 5, 6 & 7) _____

9. SIGNATURE AND DATE

*I DECLARE UNDER PENALTY OF MAKING A FALSE DECLARATION THAT I AM
AUTHORIZED TO MAKE THIS STATEMENT, AND THAT TO THE BEST OF MY
KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND A COMPLETE STATEMENT
MADE IN GOOD FAITH FOR THE PERIOD STATED, IN COMPLIANCE WITH THE
PROVISIONS OF THE JURUPA VALLEY CITY CODE.*

SIGNATURE: _____ DATE: _____