SAN BERNARDINO COUNTY

AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR

UNIFORM TRANSIENT OCCUPANCY TAX (TOT)

QUARTERLY TAX RETURN(Pursuant to County Code §14.0203)

EVEN IF THERE IS NO TAX DUE, a tax return must be filed with the Tax Collector
All records must be retained for at least 4 years

Name:_____   Cert:_____

Address:_____   APN:_____-_____-_____-_____

_____   _____ thru_____   **Due by**:_____

1. **Total Receipts From Room Rentals:** Receipts for the occupancy of all rooms including receipts through online platforms. (Receipts include room rate and cleaning fees as the taxable amounts; gross receipts) **Number of nights:** _____	$
2. **Exemptions/Exclusions:** Appropriate documentation must be included a. Amount collected for rooms occupied longer than 30 Days continuously b. Amount collected for rooms occupied by government officials or employees on official business; exempt certificate is required, must be attached to the Quarterly Tax Return and is available online at www.mytaxcollector.com	a._____ b._____ Total $
3. **Taxable Rents:** Line 1 minus Line 2.	$
4. **Tax Due:** Line 3 x 7%	$
5. **Tax collected and remitted through Online Platform** (must include host page with gross receipts as stated above and must state the amount of any taxes remitted on your behalf) *It is your responsibility to remit payment for rentals occurring on all rental platforms such as, but not limited to: HomeAway, Expedia, and if no collection or remittance was done by Airbnb or VRBO.	$
6. **Tax payable by Operator:** Line 4 minus Line 5	$
7. **Penalty for Late Payment:** A 10% penalty is assessed on payments received/postmarked after Delinquent Date; A second 10% penalty is added one month after the Delinquent Date based on amount in line 6.	$
8. **Interest:** Interest of 0.5% per month (or portion of) is assessed on the amount of tax due from the date it became delinquent until paid based on amount in line 6.	$
9. **Credit or Charge from Previous Return**	$
10. **Total Payment:** Add lines 6 through 9.	$

I declare under penalty of perjury that the foregoing information and tax calculations are true to the best of my knowledge.

Prepared By: _____   Title: _____

Signature: _____   Date: _____

Phone: _____

- For more T.O.T. forms and information, visit www.mytaxcollector.com
- Questions & Comments to: 909-387-8308 or SBCTOT@sbcountyatc.gov
- Please make checks payable to : SBC Tax Collector
- Mail to: SBC Tax Collector, TOT, 268 W Hospitality Ln. First Floor, San Bernardino, CA 92415

Rev 03/11/22

INSTRUCTIONS FOR COMPLETING THIS RETURN

Item 1. Total Receipts from room rentals

Enter the total amount of all rents collected for the period covered by this return. Includes all nightly rates/rents and cleaning fees collected during this reporting quarter through all platforms (including online platforms). This does not include any host or other platform fees.

Item 2. Exemptions/Exclusions

    a. Enter the total amount paid for rooms which have been occupied for a period longer than 30 days. Exemption certification needs to be attached.

    b. Enter the total amount paid for rooms occupied by officials or employees of federal, state, county or city governments, or foreign governments while on official business. Attach exemptions certificate.

*Subtotal the exemptions

Item 3. Taxable Rents

Enter the taxable receipts: subtract the exemptions total (2) from the total receipts (1).

Item 4. Tax Due (to San Bernardino County)

Multiply the amount of the Taxable Rents (3) by 7% to determine the TOT tax due for payment.

Item 5. Tax collected and remitted through Online Platforms

Include all tax collected via any online platform and provide verification via host page. This includes the nightly rate and applicable cleaning fees taxed at 7%, host and other platform fees are not included in this calculation.

Item 6. Tax payable by Operator

Subtract line 5, TOT collected online from line 4, tax due to San Bernardino County.

Item 7. Penalty for Late Payment

A 10% penalty is assessed on payments received/postmarked after Delinquent Date; A second 10% penalty is added one month after the Delinquent Date based on amount in line 6.

Item 8. Interest

Interest of 0.5% per month (or portion of) is assessed on the amount of tax due from the date it became delinquent until paid. Interest is a cumulative total until paid based on amount in line 6.

Item 9. Credit or Charge from Previous Return

Any credit or charge will be added by our TOT Department. If you believe you have a credit, supporting documentation must be attached for consideration.

Item 10. Total payments

To calculate the total tax due take the Total Receipts (line 1), subtract the exemptions (line 2) to determine the taxable amount. Multiply the taxable rents (line 3) by 7% to determine the tax due. Subtract tax collected by online platforms (line 5) for balance of tax payable (line 6). Add any late penalties (line 7) or interest (line 8) and then add or subtract any amount from previous return (line 9). The balance in line 10 is the total tax payment due to San Bernardino County.