

**TRANSIENT OCCUPANCY TAX  
 MONTHLY REPORT**

Lodging Host Name \_\_\_\_\_

Lodging Host Address \_\_\_\_\_

Reporting Month & Year \_\_\_\_\_

(1)	TOTAL ROOM REVENUE COLLECTED		\$ _____
(2)	LESS REVENUE NOT SUBJECT TO TOT		\$ ( _____ )
(3)	LESS REFUNDS		\$ ( _____ )
(4)	TAXABLE RENT	(Lines 1- 2- 3)	\$ _____
(5)	<b>12% TAX</b>	<b>(Multiply Line 4 by 0.12)</b>	\$ _____
(6)	PENALTIES	10% of line 5 if paid 31-60 days from end of filing month 20% of line 5 if paid over 60 days from end of filing month	\$ _____
(7)	INTEREST	0.5% of line 5 per month from date of delinquency	\$ _____
(8)	<b>TOTAL PAYMENT ENCLOSED</b>	<b>(Add lines 5+6+7)</b>	\$ _____

(9)	Total room nights available for rent in the reporting month	_____
(10)	Total number of room nights occupied in the reporting month	_____

I declare under the penalty of perjury, that the following statements are true, correct, and complete to the best of my knowledge.

_____		
<b>Signature</b>	<b>Title</b>	<b>Date</b>
_____		
<b>Print Name</b>	<b>Telephone Number</b>	<b>E-Mail</b>

Mail report and payment to:  
 City of Sacramento, Revenue Division, 915 "I" Street, Room 1214, Sacramento, CA 95814-2604  
 Direct questions regarding the Transient Occupancy Tax to: 916-808-8500

## **TRANSIENT OCCUPANCY TAX MONTHLY REPORT INSTRUCTIONS**

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### **GENERAL INSTRUCTIONS**

A Transient Occupancy Tax Monthly Report must be filed each month by last day of the following month, even if no tax is due.

Retain all records substantiating this return for three years from the date of the filing month.

Report change in ownership or address immediately to [finance@cityofsacramento.org](mailto:finance@cityofsacramento.org).

Transient Occupancy Tax Monthly Reports must be signed, dated, and contain accurate contact information.

### **FORM INSTRUCTIONS**

LINE 1 Report all room revenue from occupancy recorded in the financial records and ledgers.

LINE 2 Revenue from Line 1 not subject to TOT. Refer to TOT Guidelines and Sacramento City Code sec. 3.28. A guest is considered a transient until thirty days has expired, or a written agreement provides for a longer period of occupancy. Maintain documentation of this amount for three years from date of filing month.

LINE 3 Room revenue would not be subject to TOT if it was refunded to a guest. If accounted for separately in the host's records, refunds of room revenue can be indicated on line 3.

LINE 6 Tax is due on the last day of the month following the reporting period in which the tax was collected. Tax not received by the City by the due date is delinquent. Add a penalty of 10% if tax is delinquent and an additional penalty of 10% if not paid within thirty days after the delinquent date.

LINE 7 Interest also accrues at an annual rate of 6%, or 0.5% monthly, on the assessment from the date of first delinquency until paid. Add interest of one-half percent (0.5%) per month or fraction thereof on the tax from the delinquent date until date paid (exclusive of penalties).

LINE 9 Multiply the number of rooms available to rent by the number of nights in a reporting month. Example: In the month of April, a 300 room hotel would have 300 rooms X 30 nights, or 9000 available room nights.

LINE 10 This represents the cumulative daily total of rooms occupied for the reporting month.