



## INSTRUCTIONS FOR FILING TRANSIENT OCCUPANCY TAX RETURN

1. **EVEN IF THERE IS NO TAX DUE**, a tax return must be filed with the Finance Director/ Tax Administrator.
2. **DELINQUENT DATE:** The first day of the second month following the close of the reporting period.
3. **PENALTY:** If paid within 30 days after delinquent date, 10% of the amount of the tax (Line 5). If paid more than 30 days after the delinquent date, 20% of the amount of the tax (Line 5).
4. **INTEREST:** In addition to the penalty, 1/2 of 1% per month or fraction thereof on the amount of the tax (Line 5).
5. **REMITTANCE:** Checks should be payable to the City of Lake Elsinore. Checks, money orders, and credit cards are accepted, subject to collection and do not constitute payment until cleared. The City assumes no responsibility for loss in transit or delay in deposit.
6. **RECEIPT:** The canceled check becomes the receipt. No receipt will be mailed unless a demand for same is made at the time of payment.
7. **ALL RECORDS SUBSTATIATING THE RETURN** must be retained by the operator for a period of not less than three years from the date of payment. For allowable deductions, please refer to Lake Elsinore City Ordinance No. 546.
8. **CHANGE OF ADDRESS OR OWNERSHIP** must be reported immediately to the Finance Department.
9. **UPON CESSATION OF BUSINESS FOR ANY REASON**, returns and payments are due immediately.



**City of Lake Elsinore  
130 S. Main Street  
Lake Elsinore, CA 92530  
Transient Occupancy Tax (TOT) Remittance**

Remittance is due on or before the last day of the month following the close of the previous monthly reporting period.

Reporting Period (Month) \_\_\_\_\_

Current Date \_\_\_\_\_

- 1. Gross rent for occupancy of rooms .....
- 2. Rent upon which no tax was collected:
  - A) Non-transient.....
  - B) Other exemptions....
- 3. Total exemptions (Line 2A plus Line 2B) .....
- 4. Taxable rents: (Line 1 minus Line 3).....
- 5. TOT Tax: 10% of Line 4 .....
- 6. Credits .....
- 7. Amount payable with this return (Line 5 plus 6 minus Line 7) .....
- 8. Penalty if applicable (See #3 of instructions) .....
- 9. Interest, if applicable (See #4 of instructions) .....
- 10. **Total amount due (Total of Lines 8, 9 & 10)**.....

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

Hotel: \_\_\_\_\_

Address: \_\_\_\_\_

Print Name & Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Phone: \_\_\_\_\_

Total Number of Guest Rooms: \_\_\_\_\_

- A) Total Room Nights Available for Rent.....
- B) Total Room Nights Occupied .....
- C) Occupancy Rate (Line B/ Line A).....

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***Make check payable to the City of Lake Elsinore. If you have any further questions, please call (951) 674-3124.***



**CLAIM FOR EXEMPTION FROM TRANSIENT OCCUPANCY TAX**  
**Lake Elsinore Municipal Code Chapter 3.32.040**

I, \_\_\_\_\_, declare under penalty of perjury, pursuant to the laws of the State of California, that the following statement is true, correct, and complete:

A. I claim an exemption of \$\_\_\_\_\_ for room rental charged to me on \_\_\_\_\_ for the following reason:  
(check one)

I am an officer or employee of the United States of America and am traveling on official business. I am an officer or employee of the following governmental agency:

Agency Name: \_\_\_\_\_

Agency Address: \_\_\_\_\_

\_\_\_\_\_

A true correct and complete copy of my employee ID or my employment work order is attached to this declaration and incorporated herein as though set forth in full.

I am an officer or employee of a foreign government who is exempt by reason of express provision of Federal Law or International Treaty. I am an officer or employee of the following foreign governmental agency:

Agency Name: \_\_\_\_\_

Agency Address: \_\_\_\_\_

\_\_\_\_\_

A true correct and complete copy of my employee ID or my employment work order is attached to this declaration and incorporated herein as though set forth in full.

I am signing an agreement at the time of check-in, which provides for occupancy beyond 30 days (no tax collected).

I have occupied a room (or rooms) in this hotel/motel for 30 days and will be staying for longer period (no tax collected from day 31 to the end of consecutive occupancy).

I have occupied a room (or rooms) in this hotel/motel for less than 30 days and am signing an agreement providing for occupancy beyond 30 days (no tax collected from date of agreement to the

B. The following further information, references, facts and reasons confirm my claim for exemption:

\_\_\_\_\_  
\_\_\_\_\_

I declare under penalty of perjury that the information included on this Claim for Exemption from Transient Occupancy Tax executed on \_\_\_\_\_, 20\_\_, at Lake Elsinore California, is true and correct. I further understand all records are preserved for four years and the City of Lake Elsinore's Tax Administrator shall have the right to inspect them.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
PRINT NAME