

COUNTY OF EL DORADO
QUARTERLY TAX RETURN
TRANSIENT OCCUPANCY TAX

PURSUANT TO ORDINANCE NO. 4262; TITLE 3, CHAPTER 28

Registration Certificate No.: _____

***SEE PAGE 2 FOR IMPORTANT INFORMATION

Name of Operator

Address

City, State, Zip

Make Checks Payable to:

C. L. Raffety, C.P.A.
Treasurer-Tax Collector
360 Fair Lane
Placerville, CA 95667-4197

Check quarter for which return is prepared and indicate year:

- 1st Quarter (1/1 thru 3/31) 20 _____ 3rd Quarter (7/1 thru 9/30) 20 _____ Check if Final Return Reason: _____
 2nd Quarter (4/1 thru 6/30) 20 _____ 4th Quarter (10/1 thru 12/31) 20 _____
 Other: _____

1. **Total receipts from room rentals** \$ _____
Exemptions:
2. Rent for rooms occupied more than thirty consecutive days \$ _____
3. Rent for rooms occupied by government employees on official business \$ _____
4. **Total exemptions** (total of lines 2 and 3) \$ _____
5. **Taxable Receipts** (line 1 less line 4) \$ _____
6. **AMOUNT OF TAX DUE** 10% (.10) of line 5, above \$ _____
7. If Late Payment Interest applies, add interest of .00833 per month from the 1st day of each month to time of payment \$ _____
8. Add Late Penalty if line 7 applies - See schedule below \$ _____
9. **Total interest and penalties** (Add line 7 plus line 8) \$ _____
10. **TOTAL** Add line 6 plus line 9 and **Remit in Full** \$ _____

SIGNATURE REQUIRED

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signed: _____

Title: _____
Owner, Partner, Agent, or Office if Corp., Trustee, etc.

Date: _____, 20 _____

NOTICE

If the tax is not paid on or before the last day of the month following the end of the calendar quarter, interest and penalties apply.

Delinquent Dates - 1st Qtr - April 30 3rd Qtr - Oct 31
 2nd Qtr - July 31 4th Qtr - Jan 31

Late Payment Interest - Add .00833 per month of tax from the 1st day of each month to time of payment.

PENALTIES

- **Delinquent 1-30 days.** Add 10% (.10) of tax on line 6 and enter on line 8.
- **Delinquent more than 30 days.** Add 20% (.20) of tax on line 6 and enter on line 8.

See reverse side for important information

RETURN THIS FORM WITH REMITTANCE.

KEEP A DUPLICATE COPY FOR YOUR RECORDS.
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COUNTY OF EL DORADO

Please visit the County website at: www.edcgov.us/TaxCollector

- * Get a Business License
- * Get a Vacation Home Rental Permit
- * Vacation Home Rentals – Important Notice
- * Business Licenses – Active List
- * Vacation Home Rentals – Active List
- * TOT Quarterly Tax Return

To encourage the patronage of your business, please initial here _____ to authorize the listing of your name, address, and telephone number on the County's website.

DID YOU KNOW?

El Dorado County Ordinance #4262 requires the collection and payment of a ten percent (10%) transient occupancy tax (TOT). *Also, please note: all transient occupancy taxes collected are to be "held in trust", meaning you are required to collect and hold taxes and remit the taxes to the County along with the quarterly TOT tax return.* (Ordinance Sections: 3.28.030 Imposed, 3.28.050 Operator Duties, and 3.28.070 Reporting and Remitting).

Delinquent penalties and interest apply if the tax is not remitted as required for each quarter. All transactions are subject to audit.

A TOT Quarterly Tax Return is required as follows:

<u>Calendar Quarter</u>	<u>Delinquent after:</u>
January, February, March	April 30th
April, May, June	July 31st
July, August, September	October 31st
October, November, December	January 31st

If no transient occupancy occurs and no tax is collected during a quarter, a "no receipts" tax return must be filed with the Tax Collector's Office indicating no receipts for the period.

For a blank template of the TOT Quarterly Tax Return form, please refer to the Treasurer-Tax Collector's webpage at www.edcgov.us/TaxCollector.

Helpful Information

- o Line 1 on the Quarterly Tax Return is the total of receipts from room rentals including the cleaning fees – do not include the security deposit on the rental.
- o Please note: If you are operating a Vacation Home Rental on the West Slope of El Dorado County, you are required to possess a valid business license and an El Dorado County Transient Occupancy Registration Certificate.
- o For further information about the permitting process or assistance in completing the quarterly tax return, please contact the Tax Collector's office at (530) 621-5800, or from South Lake Tahoe, at (530) 573 -7955, Ext 5800.