



SAN BENITO COUNTY TRANSIENT OCCUPANCY TAX RETURN

SAN BENITO COUNTY CODE, ORDINANCE 499

DBA:
Operator:
Street Address:
City/State/Zip:

Tax Year:
Reporting Quarter:

GENERAL INSTRUCTIONS:

- Complete Part A and B below.
- Return this form signed with payment to the San Benito County Auditor's Office (see address above).
- San Benito County currently only accepts check as form of payment for Transient Occupancy Tax.
- Make check payable to: **San Benito County**
- **A tax return must be filed quarterly, even if no tax is due.**

INSTRUCTIONS PART A:

LINE 1: Gross Rent – Rent charged, whether or not received.

LINE 2: Exemptions –

- Enter rent for occupancy of permanent residents (a person who exercises occupancy for a period of more than 30 consecutive calendar days).
- Enter rent from exemption claims from any federal or state officer or employee on official business and any officer or employee of a foreign government, which officer or employee is exempt by reason of express provisions of federal law or international treaty.

LINES 6 – 8: Penalties and Interest – Taxes become delinquent and subject to penalties and interest if not received by the tax administration on or before the last working date of the month following the close of each calendar quarter (§5.03.056 (A)(2)). A delinquency penalty in the amount of 10% of the tax and interest at the rate of 1% per month shall be applied on delinquent tax payments. A second delinquency penalty in the amount of 10% of the tax shall be applied if taxes are delinquent more than 30 days.

PART A: TRANSIENT OCCUPANCY TAX CALCULATION

1. Gross rent for occupancy of facilities	\$ _____
2. Allowable exemptions	
a. Rent for occupancy by permanent residents	\$ _____
b. Governmental agency exemption	\$ _____
3. Total exemptions – add line 2a and line 2b	\$ _____
4. Taxable rents - subtract line 3 from line 1	\$ _____
5. Tax – multiply line 4 by 12%	\$ _____
6. Delinquency penalty – 10% (§5.03.057(A))	\$ _____
7. Second delinquency penalty – 10% (§5.03.057(B))	\$ _____
8. Interest – 1% per month (§5.03.057(D))	\$ _____
9. Total amount for the period – Sum of lines 5-8	\$ _____

PART B: AUTHORIZATION

I declare under penalty of making a false statement that this information is true and correct to the best of my knowledge.

Signature: _____ Date: _____

Printed Name: _____ Title: _____