



CITY OF WEST COVINA TRANSIENT OCCUPANCY TAX RETURN

CITY OF WEST COVINA CODE 1960, § 6405; Ord. No. 1919, § 4, 4-20-93

CITY OF WEST COVINA : HOTEL SUPPORT CENTER
8839 N CEDAR AVE #212, FRESNO, CA 93720
(626) 768-0086 | WestCovina@HdLgov.com

LODGING ESTABLISHMENT NAME: _____ REPORTING MONTH (MM/YYYY): _____

ADDRESS: _____ # of Rooms Rented During the Period _____
_____ # of Rooms Available During the Period _____

THIS FORM AND PAYMENT ARE DUE ON OR BEFORE THE LAST DAY OF THE FIRST MONTH, FOLLOWING THE CLOSE OF THE REPORTING MONTH. PENALTY AND INTEREST WILL APPLY IF POSTMARKED AFTER THE DUE DATE.

1. Please make your check payable to: City of West Covina.
2. Be sure to sign return.
3. Send this form and payment to the address above.

TRANSIENT OCCUPANCY TAX(TOT) COMPUTATION

(1) Total rent for occupancy of rooms _____ \$ _____

(2) Deductions

 a) Government Agencies _____ \$ _____
 (attach summaries & exemption certificates)

 b) Adjustments (see reverse side) _____ \$ _____

(3) Total Deductions (line 2a + 2b) _____ \$ _____

(4) Taxable Rent (line 1 minus line 3) _____ \$ _____

(5) Tax Payable - 10 % of line 4 _____ \$ _____

(6) Penalty _____ \$ _____

(7) Interest _____ \$ _____

(8) TOTAL DUE - line 5 + 6 + 7 _____ \$ _____

Paid by Check # _____ **AMOUNT PAID** _____ \$ _____

A penalty of 10% plus 1% interest must be added unless payment is made on or before due date. Further penalties apply for each additional month of delinquency. Returns postmarked later than midnight of the due date (regardless of when deposited in mail box) will be considered delinquent.

PLEASE MAIL ON TIME.

I certify under penalty of perjury, the foregoing statements are true and correct.

Executed at _____, California

Signature Date

Printed Name Title Contact Phone Number

COMPLETE REVERSE SIDE IF APPLICABLE.

TRANSIENT OCCUPANCY TAX

SECTION 21-49 - REPORTING AND REMITTING.

(a) Each operator on or before the last day of the month following the close of each calendar month, commencing January 1, 1988, or at the close of any shorter reporting period which may be established by the Tax Administrator shall make a return to the Tax Administrator, on forms provided by the City, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the Tax administrator The Tax Administrator may establish shorter reporting periods for any certificate holder if deemed necessary in order to insure collection of the tax and the tax administrator may require further information in the return

(b) Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this article shall be held in trust for the account of the City until payment thereof is made to the Tax Administrator

(c) If any operator liable for any amount under this section, sells out his or her business or quits the business, the operator's successors or assignees shall withhold sufficient of the purchase price to cover such amount until the former owner produces either a receipt from the Tax Administrator showing that the taxes have been paid, or a certificate stating that no amount is due

(d) If the purchaser of a business fails to withhold the purchase price as required, such purchaser becomes personally liable for the payment of the amount required to be withheld by the purchaser to the extent of the purchase price, valued in money.

(e) The Tax Administrator, or his authorize designee, in the exercise of the duties imposed upon him or her under this article, shall have the authority to perform audits of all relevant hotel records to ascertain whether the provisions of this article have been complied with fully. If an audit reveals that a hotel operator has not complied with the provisions of this Article, the hotel operator shall reimburse the City for the total cost of the audit as determined by the tax administrator.

(f) If any person fails to furnish any information or records required by this article upon demand by the Tax Administrator, the Tax Administrator may issue a subpoena demanding that such person supply the requested information or records The subpoena shall specifically identify the information or records sought, and indicate the place, date, and time at which the information or records must be presented. If any person fails to comply with a regularly issued subpoena, the Tax Administrator may apply to the Superior Court for an order requiring compliance with the subpoena.

(g) The auditor/tax administrator shall make one trip to obtain information and records required by this section The auditor/tax administrator shall notify the hotel operator of the records requested and the date and time he or she shall meet with the operator to obtain them. The hotel operator shall reimburse the City for costs related to any additional return trips resulting from failure by the hotel operator to provide all documents requested by the tax administrator, in writing

SECTION 21-50 - PENALTIES AND INTEREST

(a) ORIGINAL DELINQUENCY. Any operator who fails to remit any tax imposed by this Chapter within the time required shall pay a penalty of 10% of the amount of the tax in addition to the amount of the tax.

(b) CONTINUED DELINQUENCY. Any operator who fails to remit any delinquent remittance on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of 10% of the amount of the tax in addition to the amount of the tax and the 10% penalty first imposed.

(c) FRAUD. If the Tax Administrator determines that the nonpayment of any remittance due under this Chapter is due to fraud, a penalty of 25% of the amount of the tax shall be added thereto in addition to the penalties stated in subparagraphs (a) and (b) of this Section.

(d) INTEREST. In addition to the penalties imposed, any operator who fails to remit any tax imposed by this Chapter shall pay interest at the rate of 10 to 12 percent per month or the maximum allowable by law per month or fraction thereof on the amount of the tax and penalties, from the date on which the remittance first became due until paid

(e) PENALTIES MERGED WITH TAX Every penalty imposed and such interest as accrues under the provisions of this Section shall become a part of the tax herein required to be paid.

EXEMPTION CERTIFICATES MUST ACCOMPANY RETURN TO CLAIM DEDUCTION UNDER LINE2 (b).

Explanation of adjustment: _____

