

COUNTY OF RIVERSIDE  
OFFICE OF THE TREASURER-TAX COLLECTOR  
**Attn: TOT**  
P O BOX 12005  
RIVERSIDE, CA 92502-2205  
(951) 955-0799



Email: [RCTTCTOT@RIVCO.ORG](mailto:RCTTCTOT@RIVCO.ORG)

MATTHEW JENNINGS  
Treasurer-Tax Collector

TRANSIENT OCCUPANCY TAX RETURN

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_

Reporting Period (Quarterly)	Receipt Number	Date Paid	Amount Paid	Certificate Number

Tax is due immediately following the close of the reporting period shown above. Complete this form and return with remittance in the envelope provided along with any exemption forms (if applicable).

**THE TAX RETURN MUST BE FILED EVEN IF NO TAX IS DUE.**

1. Gross Rent for Occupancy of Rooms ..... \_\_\_\_\_  
(Gross rents also include all mandatory charges such as reservation & cleaning fees)
  - a. LESS AIRBNB GROSS RENTS (Remitted separately by AIRBNB) ..... \_\_\_\_\_  
(Airbnb effective 02/01/2021)
  - b. Rent for Occupancy by Permanent Resident..... \_\_\_\_\_
  - c. Exemptions for Officer or Employee of a Foreign Government..... \_\_\_\_\_
2. Taxable Rents: Line 1 Minus Lines 1a, 1b, & 1c ..... \$ \_\_\_\_\_
3. Tax: 10% of Line 2 ..... \$ \_\_\_\_\_
4. Penalty, if applicable (See No. 3 of Instructions) ..... \$ \_\_\_\_\_
5. Interest, if applicable (See No. 4 of Instructions) ..... \$ \_\_\_\_\_
6. Amount Due: Lines 3 to 5 Inclusive ..... \$ \_\_\_\_\_

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

SIGNED \_\_\_\_\_

TITLE \_\_\_\_\_ DATE \_\_\_\_\_

INSTRUCTIONS

1. EVEN IF THERE IS NO TAX DUE, a tax return must be filed with the Tax Collector.
2. DELINQUENT DATE: The last day of the month following the close of the reporting period. It is your responsibility to remit payment for rentals occurring on all rental platforms such as, but not limited to: HomeAway, VRBO, HouseTrip and if no collection or remittance was done by Airbnb.
3. PENALTY: If paid within 30 days after delinquent date, 10% of the amount of the tax (line 3). If paid more than 30 days after delinquent date, 20% of the amount of the tax (line 3).
4. INTEREST: In addition to the penalty, 1/2 of 1% per month or fraction thereof on the amount of the tax (line 3) from delinquent date to date of payment.
5. REMITTANCE: Checks should be payable to "Riverside County Treasurer": Checks, drafts, postal notes, and money orders are accepted by the Tax Collector subject to collection and do not constitute payment until cleared. The Tax Collector assumes no responsibility for loss in transit or delay in deposit.
6. RECEIPT: The canceled check becomes the receipt. No receipt will be mailed by the Tax Collector unless a demand for the same is made at the time of payment.
7. ALL RECORDS SUBSTANTIATING THE REASON must be retained by the operator for a period of not less than three years from the date of payment. *At any given time, if deemed necessary, the Treasurer-Tax Collector, may audit your records as per Riverside County Ordinance Number 495 as amended.*
8. CHANGE OF ADDRESS OR OWNERSHIP must be reported immediately to the Tax Collector.
9. UPON CESSATION OF BUSINESS FOR ANY REASON, returns and payments are due immediately to the Tax Collector. The close of business form must also be completed and submitted to the Tax Collector.
10. For allowable deductions, please refer to Riverside County Ordinance Number 495.