

COUNTY OF RIVERSIDE  
 OFFICE OF THE TREASURER-TAX COLLECTOR  
 P O BOX 12005  
 RIVERSIDE, CA 92502-2205  
 (951) 955-4219  
 Email: RCTTCTOT@RIVCO.ORG



TRANSIENT OCCUPANCY TAX RETURN

JON CHRISTENSEN  
 Treasurer-Tax Collector

Reporting Period	Receipt Number	Date Paid	Amount Paid	Certificate Number

Tax is due immediately following the close of the reporting period shown above. Complete bottom portion of this form and return with remittance in the envelope provided.

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

- 1. Gross Rent for Occupancy of Rooms ..... \_\_\_\_\_
- 2. Rent for Occupancy by Permanent Residents ..... \$ \_\_\_\_\_
- 3. Exemptions for Officer or Employee of a Foreign Government..... \$ \_\_\_\_\_
- 4. Taxable Rents: Line 1 Minus Lines 2 and 3 ..... \$ \_\_\_\_\_
- 5. Tax: 10% of Line 4 ..... \$ \_\_\_\_\_
- 6. Penalty, If applicable (See No. 3 of Instructions) ..... \$ \_\_\_\_\_
- 7. Interest, If applicable (See No. 4 of Instructions) ..... \$ \_\_\_\_\_
- 8. Amount Due: Lines 5 to 7 Inclusive ..... \$ \_\_\_\_\_

I Declare, under penalty of making a false statement, that to the best of my knowledge and belief the statements herein are 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. A Non-Occupancy form must accompany the return.
2. DELINQUENT DATE: The last day of the 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 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) 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. For allowable deductions, please refer to 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.