

**SHASTA COUNTY  
TRANSIENT OCCUPANCY TAX  
TAX RETURN**

**Mail completed form to:**  
Shasta County Tax Collector  
P.O. Box 991830  
Redding, CA 96099-1830

Phone: (530) 225-5511

**Certificate #**

	<b>REPORTING PERIOD</b>	<b>DUE ON</b>
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**SECTION I – REPORTING TOTAL RECEIPTS**

1.	Total Receipts From Room Rentals (Hotel, Motel, Cabin or Room)	\$
2.	*Room Exemption – Non-Transient – Over 30 Day Occupancy	\$
3.	Total Receipts From House Rentals(Vacation Rentals, Fishing Cabins, etc)	\$
4.	*House Rental Exemption – Non-Transient – Over 30 Day Occupancy	\$
5.	Total Receipts From Campsites, RV Sites, Tent Sites, Etc.	\$
6.	*Campsite Exemption – Non-Transient – Over 30 Day Occupancy	\$
7.	<b>TOTAL receipts from rentals (Line 1 plus Line 3 plus Line 5)</b>	\$
8.	<b>TOTAL Authorized Exemptions * (Line 2 plus Line 4 plus Line 6)</b>	\$
9.	<b>TOTAL TAXABLE RECEIPTS (Line 7 minus Line 8)</b>	\$

**SECTION II – REPORTING AMOUNT DUE**

10.	Transient Occupancy Tax Due (10% of Line 9)	\$
11.	Penalty for Delinquency – After due date @ 10% of Line 10	\$
12.	Interest Due @ 1.5% Per Month (Line 10 x .015 x Number of Months Late)	\$
13.	Penalty for Delinquency – More than 30 Days – Additional 10% of Line 10	\$
14.	<b>TOTAL AMOUNT DUE–Payable to Shasta County Treasurer(Line 10 through Line 13)</b>	\$

**\* SEE REVERSE SIDE FOR INSTRUCTIONS AND ADDITIONAL INFORMATION \***

I hereby certify, that I have examined this report and that the statements made and the amounts shown herein, to the best of my knowledge and belief, a true and complete return, made in good faith for the period stated.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_  
Owner, Partner, Agent or Officer if Corp. Trustee, Etc.

Date: \_\_\_\_\_

DO NOT WRITE IN THIS SECTION

# INSTRUCTIONS FOR COMPLETING YOUR TRANSIENT OCCUPANCY TAX FORMS

## SECTION I: Reporting Total Receipts

Report the total receipts (excluding tax) during the reporting period.

1. Enter total amount of receipts from room rentals
2. Enter total amount claimed as an exemption for continuous occupancy by the same tenants for a period of more than thirty (30) consecutive days.
3. Enter total amount of receipt from house rentals
4. Enter total amount claimed as an exemption for continuous occupancy by the same tenants for a period of more than thirty (30) consecutive days.
5. Enter total amount of receipts from campsites, RV sites, tent sites, etc.
6. Enter total amount claimed as an exemption for continuous occupancy by the same tenants for a period of more than thirty (30) consecutive days.
7. Enter total amount claimed as receipts from sales (Line 1 Plus Line 3 Plus Line 5))
8. Enter total amount claimed as exemptions (Line 2 Plus Line 4 Plus Line 6)
9. Enter total amount of taxable receipts (Line 7 Minus Line 8)

## SECTION II: Reporting Amounts Due

Report exact amount due in full. Failure to correctly compute and pay amounts due may result in additional penalties and interest.

10. Enter the amount of transient occupancy tax due. This amount is computed at 10% of total taxable receipts (Line 9).
11. If delinquent, enter the amount of penalty due. A penalty of 10% of the tax due (Line 10) is applicable after delinquent date.
12. If delinquent, enter the amount of interest due. Interest charges at 1.5% per month of the amount of the delinquent tax, in addition to the above penalty, are applicable.
13. If delinquent more than 30 days, an additional penalty of 10% of the tax due is applicable.
14. Enter total amount due. (Add Line 10 through Line 13)

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### - GENERAL INFORMATION -

The transient occupancy tax will be delinquent if not paid or postmarked on or before the last date of the month in which due.

If claiming exemptions, you must attach the appropriate documentation to your TOT return to support your claim (i.e. Affidavit of Extended Occupancy for those staying 31 days or more). Forms are available on our website [www.co.shasta.ca.us](http://www.co.shasta.ca.us).

Proper use of this form will insure accurate recording to your account. If you have any questions concerning the preparation of this form, please contact the County Tax Collector at (530) 225-5511.

**Records pertaining to preparation of this form must be kept for 3 years and may be subject to audit.**

Please notify the County Tax Collector in the event of any change of ownership. A return with payment is due immediately upon cessation of business.

**EVEN IF THERE IS NO TAX OWING, A RETURN MUST BE FILED WITH THE TAX COLLECTOR.**