



# City of Calistoga

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## Transient Occupancy Tax Reporting

FORM AND REMITTANCE DUE THE LAST DAY OF THE MONTH FOLLOWING THE REPORTING PERIOD.

**1. Tax Reporting Period Month & Year -**

**2. Business Name/Owner Name(s)**

**3. Business Location Address**

**4. Mail Address (If different from above)**

Mailing City, State, Zip

**5. Authorized Rooms for rent**

**6. Rooms Available for Rent subject to Transient Tax**

**7. Days in Reporting Period**

**8. Room Nights Rented in Reporting Period (Example: 1 room rented 2 nights = 2 room nights)**

**9. Available Room Rentals in Period (Line #6 times Line #7)**

**10. Occupancy Percentage Rate (#8 divided by #9)**

**11. Total Receipts From Room Rentals (Exclude Transient Occupancy Tax collected. Include value of meals or other amenities included in room rental.)**

\$

**12. Exemptions and Credits (complete reverse and attach required forms as applicable)**

Revenue From Rooms Occupied for more than 30 days by Rental Agreement ( a )

\$

Other Exemptions ( b )

\$

Credit for Sales Tax collected and paid ( c )

\$

**13. Total Exemptions and Credits to Total Receipts Claimed (total lines 12 a, b and c)**

\$

**14. Taxable Receipts (Line 11 minus Line 13)**

\$

**15. TRANSIENT OCCUPANCY TAX DUE for Period ( 12% or .12 times Line 14)**

\$

**16. Tourism Improvement District (TBID) (2% times line 14)**

\$

**17. Penalties and Interest**

Delinquent Penalties due if paid after due date (see calculations on back) ( a )

\$

Interest Due if paid after 60 days (see calculations on back) ( b )

\$

**18. Total Penalties and Interest (total lines 17 a and b)**

\$

**19. TOTAL TAX DUE (lines 15,16,18) Remit in Full with this Form**

\$

### Certification

I declare under penalty of making a false declaration that: I am the owner, agent or officer of the above business; the statements in this form are true, correct and complete to the best of my knowledge and are made in good faith to comply with the provisions of the Calistoga Municipal Code.

Signature

Print Name & Title

Date

Day time Phone

Email contact

Make Checks payable to: City of Calistoga

Questions: Call 707-942-2801

Please see reverse for Due dates, Exemptions, Credits, excerpts of Municipal Code and Delinquent calculations

# City of Calistoga

# Transient Occupancy Tax Reporting Supplement

<b>Business Name</b>	<b>Tax Reporting Period</b>
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### Exemptions from Transient Occupancy Tax

( a ) Revenue From Rooms Occupied for more than 30 days by Rental Agreement - List Renters, room(s) rented, monthly rate, rental period and ATTACH SIGNED RENTAL AGREEMENT(S). Attach additional forms if needed.

Renter Name and Contact Information	Room (s)	Rent Amount	Rental Period

Total 30 Day Exemption Amount on Line 12 ( a ) \$

( b ) Exemptions subject to Calistoga Municipal Code (CMC) Section 3.16.030.A 1 & 2. List persons qualified for exemption and attach a photocopy of the employee's tax exemption card issued by ;the Dept. of State. Attach additional forms if needed.

Renter Name and Employer Information	Room (s)	Rent Amount	Rental Period

Total Exemptions on Line 12 ( b ) \$

( c ) Credit for sales tax paid on items included in room rent and subject to room tax. This includes sale items, such as meals included in the room rate. A copy of the sales tax return must be submitted to claim sales tax credit against Calistoga Transient Occupancy tax.

California State Board of Equalization Tax Id #		Reporting monthly, quarterly, or annually?	
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Describe sale items included in room rate. If meal and items are included, describe in detail:

### Calculation of Sales Tax Credit for sale items included in room rate

<b>MEALS</b>	a) Value of unit meal reported on sales tax return		
	b) Sales tax paid per meal		
	c) Number of meals include in line (a) in a reporting period		
	Total sales tax paid on meals ( b times c )		
<b>OTHER</b> (describe)			
	a) Value of unit item reported on sales tax return		
	b) Sales tax paid per item		
	c) Number of items included in line (a) in a reporting period		
	Total sales tax paid on other items ( b times c )		
	<b>TOTAL SALES TAX CREDIT CLAIMED. (Report this amount on line 12(c) of TOT return)</b>		

Transient Occupancy Tax and remittance forms are due on the 1st day of the following month and delinquent if not paid on or before the last day of the month following the close of the month for which it applies. A penalty of 10% is assessed on payments received after that date and an additional 10% penalty plus interest of 1% per month is assessed for delinquencies exceeding 30 days.

- 17. First 10% Penalty due on line 15 (TOT for month) if paid after last day of month due. (a) 10% or .10 times Line 15
- Second 10% Penalty due on line 15 (TOT for month) if over 30 days delinquent (a) 10% or .10 times Line 15
- Add First 10% Penalty and Second 10% Penalty for the total delinquent Penalties due.
- 1% interest after 60 days delinquency. (b) 1% or .01 times Line 15

Calistoga Municipal Code 3.16 States each operator will collect the 12% tax at the same time rent is collected and shall on the last day of the following month make a return to the tax administrator and pay the tax collected for transient occupancies.

Transient Occupancy Tax is regulated by Calistoga Municipal Code 3.16 and is available on line at [www.ci.calistoga.ca.us/](http://www.ci.calistoga.ca.us/)