

# COUNTY OF NAPA TAX COLLECTOR

1195 Third Street, Room 108, NAPA, California 94559

## RETURN on TOT & TID Assessments

*Transient Occupancy Tax & Tourism Improvement District*

Number of Rental/Unit days available in period \_\_\_\_\_ Number of Rental/Unit days occupied in period \_\_\_\_\_  
 (# rooms/units times # days in period) (sum of # rooms/units actually rented each day in period)

**THIS FORM MUST BE RETURNED EVEN IF REMITTANCE IS ZERO.** Be sure it is filled in completely and correctly. Return is due on or before the last day of each month following the close of the reporting calendar quarter. Penalties and interest assessed on all delinquencies.

**CHANGE OF ADDRESS** must be filed and reported immediately to the Napa County Tax Collector.

**IF BUSINESS IS SOLD OR SUSPENDED**, final return and taxes shall be sent immediately to the Napa County Tax Collector's office.

**REMITTANCE:** Checks, Cashier's Checks and Money Orders accepted by the Tax Collector are subject to collection and do not constitute payment until cleared. **MAKE CHECKS PAYABLE TO: NAPA COUNTY TAX COLLECTOR.**

1. **GROSS RENT FOR OCCUPANCY OF ROOMS**

1. \$

2. ALLOWABLE DEDUCTIONS

2a. Rent for occupancies greater than 30 consecutive days.

2a. \$-

2b. Rent covered by government agency exemption certificate

2b. \$-

3. **TOTAL ALLOWABLE DEDUCTIONS (lines 2a + 2b)**

3. \$-

4. **TAXABLE RENTS:** (line 1 minus line 3)

4. \$

5. TOT: line 4 times **12%**

5. \$

6. Housing TOT: line 4 time **1%**

6. \$

7. TID Assessment: line 4 times **2%**

7. \$

8. **TOTAL DUE:** (line 5+6+7)

8. \$

9. **PENALTY** 10% of line 8 if paid within 30 days after delinquent date;  
20% of line 8 if paid more than 30 days after delinquent date

9. \$

10. **INTEREST:**

1.5% multiplied by total owed (lines 8 + 9) for each month or fraction of month after delinquent date.

10. \$

11. **TOTAL OWED: tax + assessments + penalties + interest (lines 8+ 9+ 10)**

11. \$

In requiring the filing of this Return, and in requiring and accepting payment of Transient Occupancy Taxes on rental revenues from the property or facility for which this Return is filed, Napa County is not authorizing the party filing the Return or any other person to conduct any unlawful business or to conduct any lawful business in any unlawful manner, or to operate a hotel or like establishment without strictly complying with all local applicable laws including, but not limited to, those requiring a permit from any board, commission, department or office of said County; and Napa County does not waive its authority to enforce any provision of the Napa County Code, including but not limited to section 18.104.410, which restricts and governs transient occupancies of dwelling units, and which governs whether or not the property or facility, for which this Return is being filed, is being lawfully operated.

I declare, under penalty of perjury, the information contained herein is true and correct to the best of my knowledge.

Year: \_\_\_\_\_ Quarter (circle one): January-March April-June July-September October-December

Signature of person completing form

Printed Name

Date

Title

Property Name

Phone Number

Property Address

City, State, Zip

TOT Certificate Number