


Reporting Period	Account Code	City of Sebastopol, State of California Transient Occupancy Tax Return		
Month:	100-3020	1	Gross rent paid for occupancy for rooms \$	
Lodging Facility:		2	Less: Rent on rooms occupied exceeding 30 continuous days	
<p>TAX IS DUE IMMEDIATELY FOLLOWING THE CLOSE OF THE REPORTING PERIOD SHOWN ABOVE.</p> <p>Make checks payable and mail to:</p> <p>CITY OF SEBASTOPOL Finance Department P.O. BOX 1776 Sebastopol, CA 95473-1776</p> <p>(707) 823-7863</p> <p>Tax return must be filed even though no tax is due.</p> 	3	Less: Rent covered by government agency exemption certificates		
	4	Taxable Rents (line 1 less lines 2 & 3)	\$	
	5	Tax Rate (12% of line 4)	X .12	
	6	<b>Amount of tax due</b>	\$	
	7	Penalty (see no. 3 below)	\$	
	8	Interest (see no. 4 below)	\$	
	9	<b>TOTAL AMOUNT DUE</b>	\$	
	I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.		Signed _____	
			Title _____ Date _____	

### INFORMATION ON TRANSIENT OCCUPANCY TAX

1. **EVEN IF THERE IS NO TAX DUE**, a tax return must be filed each month.
2. **DELINQUENT DATE** is the last day of the month following the close of the reporting period.
3. **PENALTIES:** If paid within 30 days after delinquent date, add 10% of the amount of the tax (line 6)  
If paid more than 30 days after delinquent date, add an additional 10% of the amount of tax (line 6)
4. **INTEREST:** In addition to penalty, ½ of 1% per month or fraction thereof on the amount of tax (line 6) from delinquent date to date of payment.
5. **REMITTANCE:** Cash, checks and credit cards are accepted by the City of Sebastopol subject to collection and do not constitute payment until cleared.
6. **ALL RECORDS SUBSTANTIATING THE RETURN** must be retained for a period of not less than three (3) years from date of payment.
7. **CHANGE OF ADDRESS OR OWNERSHIP** must be reported immediately to the City.
8. **IF BUSINESS IS SOLD OR SUSPENDED**, closing return and payment shall be sent immediately to the City of Sebastopol, together with the Transient Occupancy Registration Certificate.