



THE CITY OF SAN DIEGO
Office of the City Treasurer
Transient Occupancy Tax (TOT)/Tourism
Marketing District (TMD) Return

For Office Use Only

Postmark Date _____

Amount Paid _____

(Highlighted fields are required)

Certificate Number _____ Property Name _____

Return For Month Ended* _____ Property Address _____

Check box if contact/ mailing information has changed. Complete change form on instructions page.

Payments can also be remitted online at: <https://apps.sandiego.gov/TOTPay2Web/Router.jsp>

Calculation of TOT

- 1. Taxable/Assessable Rent _____
- 2. Gross TOT Due (10.5% or TOT collected, whichever is greater) _____
- 3. Less: Refunds to Non-Transient Tenants _____
- 4. Less: Credit (not common) _____
- 5. TOT Due and Payable _____
- 6. TOT Late Penalty (1% 1st day plus 1/3 of 1% each additional day, not to exceed 25%) _____
- 7. **Total TOT and Late Penalty Due and Payable** _____

Calculation of TMD Category A (Applicable to lodging businesses with 30 or more rooms/units)

- 8. Gross TMD Category A Due (1.45% of Assessable Rent, line 1) _____
- 9. Less: Refunds to Non-Transient Tenants _____
- 10. Less: Credit (not common) _____
- 11. TMD Category A Due and Payable _____
- 12. TMD Category A Late Penalty (1% 1st day plus 1/3 of 1% each additional day, not to exceed 25%) _____
- 13. **Total TMD Category A and Late Penalty Due and Payable** _____

Calculation of TMD Category B (Applicable to all lodging businesses)

- 14. Gross TMD Category B Due (0.55% of Assessable Rent, line 1) _____
- 15. Less: Refunds to Non-Transient Tenants _____
- 16. Less: Credit (not common) _____
- 17. TMD Category B Due and Payable _____
- 18. TMD Category B Late Penalty (1% 1st day plus 1/3 of 1% each additional day, not to exceed 25%) _____
- 19. **Total TMD Category B and Late Penalty Due and Payable** _____
- 20. **Total TOT, TMD Category A, and TMD Category B Due and Payable** _____

I declare under penalty of perjury that I am authorized to make this statement and that to the best of my knowledge and belief, it is a true, correct, and complete statement.

Authorized Signature	_____	Date	_____
E-mail Address	_____	Phone	_____

*Per San Diego Municipal Code §35.0114, monthly remittance is considered timely when postmarked on or before the last day of the following month.

Transient Occupancy Tax (TOT)/Tourism Marketing District (TMD) Return Instructions

If you have questions or need assistance, contact the TOT/TMD Clerk at (619) 615-1530 or SDTOT@sandiego.gov. Regulations governing the TOT and the TMD assessments, including exemption information, are located on the Office of the City Treasurer's website:

<http://www.sandiego.gov/treasurer/taxesfees/tot/index.shtml>

Make check or money order payable to **City Treasurer**. Payment and return can be mailed to:

City Treasurer
Attn: TOT/TMD Desk
PO Box 122289
San Diego, CA 92112-2289

PROPERTY ADDRESS must include street number and street name.

1. TAXABLE/ASSESSABLE RENT is the total consideration charged to a Transient, as shown on the guest receipt, for the occupancy of a room, or portion thereof, net of any exemptions. Information on exempt contract rent can be found at <http://www.sandiego.gov/treasurer/pdf/contractrent.pdf>.

2. GROSS TOT DUE is the greater of 10.5% of Taxable Rent or TOT collected.

3. REFUNDS TO NON-TRANSIENT TENANTS are refunds issued to a Non-Transient from a prior month in which TOT has already been remitted to the City. The TOT refunded to the Non-Transient should be deducted from GROSS TOT DUE.

4. CREDIT(s) are not common, but may include a credit due as the result of a compliance audit or an overpayment remitted by the Operator. Credits may be used to offset all or a portion of TOT due; however, a credit shall not exceed TOT due. Operators claiming credits resulting from an audit must attach the credit letter to the monthly return, noting any differences between the amount claimed and the credit amount stated in the letter.

5. TOT DUE AND PAYABLE (Line 2 less lines 3 and 4)

6. TOT LATE PENALTY is due for late TOT payments. Penalties are computed at the rate of 1% for the 1st day plus 1/3 of 1% each additional day, not to exceed 25%, of the amount of the tax due. The penalty schedule can be found at <http://www.sandiego.gov/treasurer/pdf/pentab.pdf>.

7. TOTAL TOT AND LATE PENALTY DUE AND PAYABLE (Line 5 plus 6)

Note - Lines 8 through 13 are applicable to lodging businesses with 30 or more rooms/units.

8. GROSS TMD CATEGORY A DUE is equal to 1.45% of line 1.

9. REFUNDS TO NON-TRANSIENT TENANTS are refunds issued to a Non-Transient from a prior month in which TMD Category A has already been remitted to the City. The TMD Category A refunded to the Non-Transient should be deducted from Gross TMD Category A Due.

10. CREDIT(s) are not common, but may include an overpayment remitted by an Operator for a prior period or can be due as a result of a compliance audit or an adjustment for exempt contract rent. Information on exempt contract rent can be found at <http://www.sandiego.gov/treasurer/pdf/contractrent.pdf>. Credits cannot exceed TMD Category A due. Operators claiming credits resulting from an audit must attach the credit letter to the monthly return, noting any differences between the amount claimed and the credit amount stated in the letter.

11. TMD CATEGORY A DUE AND PAYABLE (Line 8 less lines 9 and 10)

12. TMD CATEGORY A LATE PENALTY is due for late TMD Category A payments. Penalties are computed at the rate of 1% for the 1st day plus 1/3 of 1% each additional day, not to exceed 25%, of the amount of the assessment due. The penalty schedule can be found at <http://www.sandiego.gov/treasurer/pdf/pentab.pdf>.

13. TOTAL TMD CATEGORY A AND LATE PENALTY DUE AND PAYABLE (Line 11 plus 12)

Note - Lines 14 through 19 are applicable to all lodging businesses.

14. GROSS TMD CATEGORY B DUE is equal to 0.55% of line 1.

15. REFUNDS TO NON-TRANSIENT TENANTS are refunds issued to a Non-Transient from a prior month in which TMD Category B has already been remitted to the City. The TMD Category B refunded to the Non-Transient should be deducted from Gross TMD Category B Due.

16. CREDIT(s) are not common, but may include an overpayment remitted by an Operator for a prior period or can be due as a result of a compliance audit or an adjustment for exempt contract rent. Information on exempt contract rent can be found at <http://www.sandiego.gov/treasurer/pdf/contractrent.pdf>. Credits cannot exceed TMD Category B due. Operators claiming credits resulting from an audit must attach the credit letter to the monthly return, noting any differences between the amount claimed and the credit amount stated in the letter.

17. TMD CATEGORY B DUE AND PAYABLE (Line 14 less lines 15 and 16)

18. TMD CATEGORY B LATE PENALTY is due for late TMD Category B payments. Penalties are computed at the rate of 1% for the 1st day plus 1/3 of 1% each additional day, not to exceed 25%, of the amount of the assessment due. The penalty schedule can be found at <http://www.sandiego.gov/treasurer/pdf/pentab.pdf>.

19. TOTAL TMD CATEGORY B AND LATE PENALTY DUE AND PAYABLE (Line 17 plus 18)

20. TOTAL TOT, TMD CATEGORY A, AND TMD CATEGORY B DUE AND PAYABLE (Line 7 plus 13 and 19)

Change Form

The following information has changed and needs to be updated for this certificate:

Operator

Property

Contact Name: _____

Mailing Address: _____

Effective Date of Change: _____

All other account updates should be completed on the Application for Transient Occupancy Registration Certificate found at <http://www.sandiego.gov/treasurer/taxesfees/tot/index.shtml>.