



Office of the City Treasurer
Transient Occupancy Tax (TOT)/
Tourism Marketing District (TMD) Return

For Period End Dates 5/1/25 or later

For Office Use Only

Postmark Date _____

Amount Paid _____

Payments can also be remitted online at <https://webapps.sandiego.gov/TOTPay/>

General Information

Certificate Number * _____ Return For Month Ended * 1 _____
Tax Zone _____ Month _____ Year _____
Property Name _____
Property Address* Street # _____ Street _____ Unit _____
City _____ State _____ Zip Code _____

TOT Calculation

1. Taxable/Assessable Rent* _____
2. Additional OTC Rent* _____
3. Total Taxable/Assessable Rent (Line 1 plus Line 2) _____
4. Gross TOT Due Based on Tax Zone* (11.75%, 12.75% or 13.75% of
Line 3, or TOT collected based on Tax Zone, whichever is greater) _____
5. Less: Credit (not common) _____
6. TOT Due (Line 4 minus Line 5) _____
7. TOT Late Penalty (1% 1st day plus 1/3 of 1% each additional day, not
to exceed 25%) _____
8. **Total TOT and Late Penalty Due** (Line 6 plus Line 7) _____

TMD Calculation (Applicable to lodging businesses with 70 or more rooms/units)

9. Gross TMD Due (2.00% of Line 3) _____
10. Less: Credit (not common) _____
11. TMD Due (Line 9 minus Line 10) _____
12. TMD Late Penalty (1% 1st day plus 1/3 of 1% each additional day, not to exceed 25%) _____
13. **Total TMD and Late Penalty Due** (Line 11 plus Line 12) _____
14. **Grand Total TOT and TMD Due** (Line 8 plus Line 13) _____

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 _____

* Required Fields

¹ Per San Diego Municipal Code §35.0114, monthly remittance is considered timely when postmarked on or before the last day of the following month.

TOT/TMD Return Instructions



Additional Return Information

- 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. For rooms sold through an online travel company (OTC), revenue received based on the Wholesale Room Rate must be included in Taxable/Assessable Rent. The Wholesale Room Rate is the amount that an Operator charges an OTC for the Operator's room.
- 2. Additional OTC Rent** is the difference between the Wholesale Room Rate and the Rate Parity Amount for transactions in the reporting period. The Wholesale Room Rate is the amount that an Operator charges an OTC for the Operator's room. The Rate Parity Amount is the minimum rate that an OTC must charge to sell an Operator's room which is set pursuant to an agreement between an Operator and an OTC (also known as a Rate Parity Agreement). Additional information can be found at: <https://www.sandiego.gov/treasurer/taxesfees/tot/rateparityfaq>
- 3. Total Taxable/Assessable Rent** (Line 1 plus Line 2)
- 4. Gross TOT Due** is the greater of 11.75% (Zone 1), 12.75% (Zone 2) or 13.75% (Zone 3) of Total Taxable/Assessable Rent, line 3, or TOT collected based on the Tax Zone. To determine the tax rate for a lodging property, visit the City's interactive tax zone lookup map at <https://webmaps.sandiego.gov/portal/apps/instant/lookup/index.html?appid=b555b7efc80f41b6a1c6c74c18186bc1>
- 5. Credits** 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. For additional information on using credits related to Measure C, please see FAQs here: https://www.sandiego.gov/sites/default/files/2025-06/citizen-initiative-faq-june-2025_1.pdf.
- 6. TOT Due** (Line 4 minus Line 5)
- 7. 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>
- 8. Total TOT and Late Penalty Due** (Line 6 plus Line 7)

Note - Lines 9 through 13 are applicable to lodging businesses with 70 or more rooms/units.

- 9. Gross TMD Due** is equal to 2.00% of Line 3.
- 10. Credits** 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. Credits cannot exceed TMD 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 Due** (Line 9 minus Line 10)
- 12. TMD Late Penalty** is due for late TMD 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 and Late Penalty Due** (Line 11 plus Line 12)
- 14. Grand Total TOT And TMD Due** (Line 8 plus Line 13)



How to Submit this Return

The signed return and payment may be sent to the Office of the City Treasurer as follows:

1. Make check or money order payable to City Treasurer
2. Payment and Return can be mailed to:
Office of the City Treasurer
Attn: TOT/TMD Desk
PO Box 122289
San Diego, CA 92112-2289



Questions or Additional Assistance

- Visit our TOT/TMD Website at: <http://www.sandiego.gov/treasurer/taxesfees/tot/index.shtml>
- Contact TOT/TMD Administration:
Email at SDTOT@sandiego.gov
Office (619) 615-1530