



THE CITY OF SAN DIEGO
 Office of the City Treasurer
 Transient Occupancy Tax (TOT) / Tourism
 Marketing District (TMD) Return
 (see instructions on reverse)
For Period End Dates 1/1/13 through 8/31/16

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/TOTPayTiered/begin.do>

Calculation of TOT

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

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

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

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

- 12. Gross TMD Category B Due (0.55% of Assessable Rent, line 1) _____
- 13. Less: Credit (not common) _____
- 14. TMD Category B Due and Payable _____
- 15. TMD Category B Late Penalty (1% 1st day plus 1/3 of 1% each additional day, not to exceed 25%) _____
- 16. Total TMD Category B and Late Penalty Due and Payable** _____
- 17. 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.

PrintForm

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.
2. **GROSS TOT DUE** is the greater of 10.5% of Taxable Rent or TOT collected.
3. **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.
4. **TOT DUE AND PAYABLE** (Line 2 less line 3)
5. **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>.
6. **TOTAL TOT AND LATE PENALTY DUE AND PAYABLE** (Line 4 plus 5)

Note - Lines 7 through 11 are applicable to lodging businesses with 30 or more rooms/units.

7. **GROSS TMD CATEGORY A DUE** is equal to 1.45% of line 1.
8. **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. 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.
9. **TMD CATEGORY A DUE AND PAYABLE** (Line 7 less line 8)
10. **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>.
11. **TOTAL TMD CATEGORY A AND LATE PENALTY DUE AND PAYABLE** (Line 9 plus 10)

Note - Lines 12 through 16 are applicable to all lodging businesses

12. **GROSS TMD CATEGORY B DUE** is equal to 0.55% of line 1.
13. **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. 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.
14. **TMD CATEGORY B DUE AND PAYABLE** (Line 12 less line 13)
15. **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>.
16. **TOTAL TMD CATEGORY B AND LATE PENALTY DUE AND PAYABLE** (Line 14 plus 15)
17. **TOTAL TOT, TMD CATEGORY A, AND TMD CATEGORY B DUE AND PAYABLE** (Line 6 plus 11 and 17)