



CITY OF RIVERSIDE

Transient Occupancy Tax (TOT) Return Form

Every person providing transient lodging for remuneration in the City of Riverside must collect a tax of thirteen (13%) percent on the rent paid unless that rent qualifies for exclusion or exemption. All allowable exclusions and exemptions must accompany this return form. **This tax is due and payable to the City, on or before the 15th day of the month following the close of the reporting period.** For failure to pay the amount prior to the due date, the lodging provider is subject to paying a penalty and interest on the tax due. The penalty is ten (10%) on the first day the tax collected becomes delinquent, twenty five percent (25%) on the thirtieth day of delinquency, and fifty percent (50%) on the sixtieth day of delinquency. The interest rate is one percent (1%) per month or fraction thereof until the date of remittance or payment. *Change of ownership, suspension, or disposal of business must be reported to us immediately.*

FILE ONLINE AT: <https://www.riversideca.gov/finance/licensetot.asp> ACCOUNT NO: PIN:

Lodging Establishment Name and Address _____
Reporting Period (MM / YYYY) _____
Number of Rooms Rented During the Period _____
Number of Rooms Available During the Period _____

This return is subject to audit:

1. Gross Rent Paid for Lodging..... 1. \$ _____

Allowable Exemptions

- 2. Rent for Long-Term Occupancy (one who occupies or has right of occupancy for more than 30 consecutive days)*..... 2. \$ _____
- 3. Government Employees..... 3. \$ _____
- 4. VRBO (Only applicable for TOT amounts collected and remitted on your behalf by VRBO)..... 4. \$ _____
- 5. TOTAL EXEMPTIONS (Add Lines 2, 3 and 4. Documentation must be attached for number 2&3) 5. \$ _____
- 6. Net Taxable Rent: (Line 1 minus Line 5)..... 6. \$ _____
- 7. Transient Occupancy Tax (Line 6 x 13% or 0.13)..... 7. \$ _____
- 8. Penalty: 1 - 29 Days Late (Line 7 x 10% or 0.10)..... 8. \$ _____
Penalty: 30-59 Days Late (Line 7 x 25% or .25)
Penalty: 60 Days Late (Line 7 x 50% or .50)
- 9. Interest (Line 7 x 1.0% or 0.01, for each month or fraction thereof)..... 9. \$ _____

TOTAL AMOUNT DUE (Add Line 7 through Line 9) TOTAL \$ _____

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

Signature _____ Date _____

Print Name _____ Title _____

Please make check payable to: **City of Riverside**
Mail to: **City of Riverside TOT Processing Center**
8839 N Cedar Ave #212 · Fresno, CA 93720
Need assistance? Email RiversideTOT@hdlgov.com or call (951) 346-0006.

*Term Exclusion: For stays of more than thirty (30) continuous days or 30 consecutive days stay. The tax must be collected and remitted for days one (1) through thirty (30) in the absence of a prior written agreement renting for longer than thirty (30) continuous days.