

City of Desert Hot Springs 11999 Palm Drive Desert Hot Springs, CA 92240 <u>Questions:</u> TOT (760) 329-6411 x248 TMD (760) 969-1303

# Finance Department TRANSIENT OCCUPANCY TAX "TOT"

Business name & address:	For the Month of:
	, 2025
	Return Delinquent if Not Filed By:
	, 2025

## TAX RETURNS MUST BE FILED, EVEN IF NO TAX IS DUE

Due on or before last day of the month following the close of each

#### The date of the postmark, or actual date received in our office, will determine delinquency.

1.Gross Rent for Occupancy of All Rooms	
<ul> <li>2. Less Deductions:</li> <li>A. Rent for occupancy by permanent residents. A permanent resident is one who occupies or has right of occupancy for more than 28 consecutive days (attached signed exemption form required).</li> <li>B. Federal or State business, paid for directly by the Federal/State Government Total Allowable Deductions:</li> </ul>	
3. Taxable Rent: Amount on Line 1 less amount on Line 2	
4. Transit Occupancy Tax: Twelve percent (12%) of amount on Line 3 Note: Lines 6, 7 & 8 should be completed only if the tax shown on Line 4 is being paid after the delinquent date shown above.	
5. Tourism Business Improvement Dist. (TBID): One percent (1%) of amount on Line 3 Note: Should be completed only for STVR (Short Term Vacation Rentals). Excluding Hotels.	
<b>6. First Penalty:</b> If the Transit Occupancy Tax is being paid after the delinquent date shown above, add a FIRST PENALTY of ten percent (10%) of the amount shown on Line 4	
<b>7. Second Penalty:</b> If the Transit Occupancy Tax is being paid more than one month after the delinquent date shown above, add an additional SECOND PENALTY of ten percent (10%) of the amount shown on Line 4.	
<b>8. Interest:</b> Interest on unpaid TOT is to be computed at the rate of one-half percent (.5%) for each month or portion thereof from the delinquent date shown above.	
9. Total Taxes, TBID, Penalties & Interest: (Lines 4 + 5 + 6 + 7 + 8)	



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## TOURISM MARKETING DISTRICT "TMD" Questions: (760) 969-1303

### MAKE CHECKS PAYABLE TO THE CITY OF DESERT HOT SPRINGS

I declare under penalty of making a false or fraudulent statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signature

Title

Date

**Printed Name** 

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