COUNTY OF PLUMAS
TRANSIENT OCCUPANCY TAX RETURN

TAX IS DUE IMMEDIATELY FOLLOWING THE CLOSE OF THE REPORTING PERIOD SHOWN BELOW. PLEASE COMPLETE BOTH COPIES OF THIS RETURN. KEEP THE CANARY COPY FOR YOUR RECORDS. RETURN THE WHITE COPY WITH YOUR REMITTANCE TO:

CERTIFICATE NO:	DELINQUENT:	**Plumas County Tax Collector** **P.O. Box 176** **Quincy, CA. 95971**
REPORTING PERIOD:		

1. TOTAL RECEIPTS FROM ROOM RENTALS	$
2. LESS (-) RENTS ON ROOMS OCCUPIED MORE THAN 30 DAYS	$
3. LESS (-) FOREIGN GOVERNMENT EMPLOYEE EXEMPTION-CLAIMS ATTACHED	$
4. TAXABLE RECEIPTS (Line 1 LESS Lines 2 & 3)	$
5. AMOUNT OF TAX DUE (**9%** Of Line 4)	$
6. PENALTY (See No. 3 Below)	$
7. INTEREST (See No. 4 Below)	$
8. **TOTAL AMOUNT DUE**	$
9. Are Rental Receipts under this certificate number ever reported by another individual(s)?	YES ☐ NO ☐
10. NUMBER OF RENTAL UNIT/DAYS AVAILABLE DURING THIS REPORTING PERIOD (See No. 6 Below)	
11. NUMBER OF UNIT/DAYS OCCUPIED DURING THIS REPORTING PERIOD (See No. 7 Below)	

I DECLARE UNDER PENALTY OF PERJURY THAT THE ABOVE IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

SIGNED _____

TITLE _____ DATE _____

Information and Instructions – Transient Occupancy Tax

1. **EVEN IF THERE IS NO TAX DUE, A TAX RETURN MUST BE FILED EACH QUARTER.**
2. **DELINQUENT DATE** – is the last day of the month following the close of the reporting period. If on Saturday or Sunday or a legal holiday, on the next business day.
3. **PENALTIES** – IF PAID WITHIN ONE MONTH AFTER DELINQUENT DATE, ADD 10% OF THE AMOUNT OF THE TAX (line 4). If paid more than one month after delinquent date, add an additional 10% of the amount of the tax (line 4).
4. **INTEREST** – IN ADDITION TO PENALTY, 1% PER MONTH OF THE AMOUNT OF TAX (LINE 4) FROM DELINQUENT DATE TO DATE OF PAYMENT.
5. **REMITTANCE** – Checks, drafts, postal notes and money orders are accepted by the Tax Collector subject to collection and do not constitute payment until cleared.
6. **NUMBER OF RENTAL UNITS AVAILABLE** – This number is derived by multiplying the number of units available for rent times the number of days in the reporting period. (i.e. 10 units X 92 days = 920 Unit/Days available.
7. **NUMBER OF UNITS/DAYS OCCUPIED** – This number requires an auditable record of the number of units actually rented each day during the reporting period. EXAMPLE: 10 Units Available – Day 1 – 5 Units Occupied; Day 2 – 10 Units Occupied; Day 3 – 7 Units Occupied; continue this method through end of the reporting period. The units/days occupied will then be the arithmetical total of the number of units occupied each day.
8. **ALL RECORDS SUBSTANTIATING RETURN MUST BE KEPT FOR A PERIOD OF NOT LESS THAN THREE (3) YEARS.**
9. **CHANGE OF ADDRESS OR OWNERSHIP** – must be reported immediately to the Tax Collector.
10. **IF BUSINESS IS SOLD OR SUSPENDED** – closing return and payment shall be sent immediately to the Tax Collector's Office.