



**MONTHLY RETURN FOR
TRANSIENT OCCUPANCY TAX (TOT) AND
TOURISM BUSINESS IMPROVEMENT
DISTRICT (TBID)**

FOR OFFICE USE ONLY – PLACE DATE STAMP HERE

Return Month _____ Year _____

Business Tax Certificate Number _____

Business Name _____

Mailing Street _____

City, State, Zip Code _____

Postmark Date _____

Check No. _____

Amount _____

Receipt (initial) _____ Entry (initial) _____

Total Number of Nights Available for Rent (# of units multiplied by # of nights available to rent)	Total Number of Paid Nights Occupied (exclude owner-occupied nights)
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Computation of Transient Occupancy Tax (TOT)	
1. Total Gross Rents Received <i>(Includes all nonrefundable costs to residents at time of booking such as cleaning fee, pet fee, etc.)</i>	\$ _____
2. Total Allowable Exemptions <i>(Documentation required when claiming exemptions from occupancies greater than 30 consecutive days or from federal employee or diplomatic stays on official business).....</i>	\$ _____
3. Total Taxable Gross Rents <i>(Subtract Line 2 from Line 1)</i>	\$ _____
4. Calculate 13% Transient Occupancy Tax Due <i>(13% of Line 3)</i>	\$ _____
5a. Penalty 1-30 Days Late <i>(15% of Line 4 or \$10.00, whichever is greater)</i>	\$ _____
5b. Penalty 31+ Days Late <i>(Additional 15% of Line 4 or \$10.00, whichever is greater)</i>	\$ _____
5c. Interest <i>(1.5% of Line 4 multiplied by the number of months and partial months delinquent)</i>	\$ _____
5t. Total Penalties and Interest	\$ _____
6. Total TOT, Penalties, and Interest Due <i>(Add Line 4 and Line 5t)</i>	\$ _____

Computation of Tourism Business Improvement District (TBID) Assessment	
7. Total Gross Rents Received <i>(Includes all nonrefundable costs to residents at time of booking such as cleaning fee, pet fee, etc.)</i>	\$ _____
8. Total Allowable Exemptions <i>(documentation required when claiming exemption from occupancies greater than 30 consecutive days).....</i>	\$ _____
9. Total Taxable Gross Rents <i>(Subtract Line 8 from Line 7)</i>	\$ _____
10. Calculate 1% TBID Assessment Due <i>(1% of Line 9)</i>	\$ _____
11a. Penalty 1-30 Days Late <i>(15% of Line 10 or \$10.00, whichever is greater)</i>	\$ _____
11b. Penalty 31+ Days Late <i>(Additional 15% of Line 10 or \$10.00, whichever is greater)</i>	\$ _____
11c. Interest <i>(0.5% of Line 10 multiplied by the number of months and partial months delinquent)</i>	\$ _____
11t. Total Penalties and Interest	\$ _____
12. Total TBID, Penalties, and Interest Due <i>(Add Line 10 and Line 11t)</i>	\$ _____
13. Total Amount of TOT, TBID, Penalties, and Interest Due <i>(Add Lines 6 and 12)</i>	\$ _____

I certify, under penalty of perjury, that I am the authorized representative of the above business and the statement herein is true & correct to the best of my knowledge. Signature _____ Printed Name _____ Date _____

TRANSIENT OCCUPANCY TAX (TOT) AND TOURISM BUSINESS IMPROVEMENT DISTRICT (TBID) RETURN INSTRUCTIONS

Should you have any questions or need assistance, please contact your Revenue Specialist.

For Business Tax Certificates between 00001 and 05999, your Revenue Specialist is Eric Bertovich. He can be reached at (760) 965-3660 x3667 or ebertovich@townofmammothlakes.ca.gov.

For Business Tax Certificates from 06000 or higher, your Revenue Specialist is Ben Manning. He can be reached at (760) 965-3660 x3665 or bmanning@townofmammothlakes.ca.gov.

Regulations governing TOT and TBID assessments can be found on the Town of Mammoth Lake's website: www.townofmammothlakes.ca.gov under the Finance Department pages.

Returns and payments must be postmarked on or before the twentieth day after the close of each month. If the due date of the 20th falls on Saturday, Sunday, or a holiday, the next business day becomes the due date. USPS postmarks will be accepted but self-metered postmarks will not be accepted. Alternatively, you may bring your Return to the TOML office during regular working hours. The Town's office hours are currently 8am-12pm and 1pm-5pm, Monday through Thursday or by appointment on Friday.

Please make your check or money order payable to Town of Mammoth Lakes. Payment and Returns can be mailed to:

Town of Mammoth Lakes
Finance Department
P.O. Box 1609
Mammoth Lakes, CA 93546

To register to file and remit your TOT and TBID online, please visit www.townofmammothlakes.ca.gov and go to the 'Pay Taxes & TBID' link on the homepage.

Instructions for filling out the form are below:

All operators of a transient occupancy facility are required to collect and remit Transient Occupancy Tax (TOT) and Tourism Business Improvement District (TBID) assessment to the Town of Mammoth Lakes.

1. Total Gross Rents Received: The charge for the occupancy of any space in any transient occupancy facility and for all services rendered in connection therewith, including but not limited to cleaning fees, pet fees, resort fees, extra person fees, "no show" forfeited deposits, reservation fees, and internet fees.
2. Total Allowable Exemptions: a) Any renter who exercises occupancy for a period greater than thirty (30) consecutive days is no longer considered "transient" and is not subject to TOT or TBID. The operator is required to submit documentation such as leases or room invoices showing the arrival and departure dates. b) Stays from federal employees on official business paying with a federal agency credit card or purchase order; Stays from employees on official business of organizations granted exemptions from the U.S. Congress, including AMTRAK, the American Red Cross, and the U.S. Postal Service, etc.
3. Total Taxable Gross Rents: Total Gross Rents Received less Total Allowable Exemptions (Subtract Line 2 from Line 1)
4. Calculate 13% Transient Occupancy Tax (TOT) Due: Thirteen percent (13%) of Total Taxable Gross Rents (0.13 x Line 3)
5. Applicable Penalties and Interest on Delinquent Payments: a) A penalty of 15% or \$10.00, whichever is greater, will be added starting the first business day after the due date. b) If delinquent more than thirty (30) days, an additional 15% penalty or \$10.00, whichever is greater, will be added. c) Interest will also accrue at a rate of 1.5% for every month and partial month delinquent.
6. Total TOT, Penalties, and Interest Due: Total taxes plus any applicable penalties and interest (Line 4 + Line 5)
7. Total Gross Rents Received: See Line 1 above
8. Total Allowable Exemptions: Occupancies greater than thirty (30) consecutive days is exempt from TBID
9. Total Taxable Gross Rents: Total Gross Rents Received less Total Allowable Exemptions (Subtract Line 8 from Line 7)
10. Calculate 1% TBID Assessment Due: One percent (1%) of Total Taxable Gross Rents (0.01 x Line 9)
11. Applicable Penalties and Interest on Delinquent Payments: a) A penalty of 15% or \$10.00, whichever is greater, will be added starting the first business day after the due date. b) If delinquent more than thirty (30) days, an additional 15% penalty or \$10.00, whichever is greater, will be added. c) Interest will also accrue at a rate of 0.5% for every month and partial month delinquent.
12. Total TBID, Penalties, and Interest Due: Total TBID assessment plus any applicable penalties and interest (Line 10 + Line 11)
13. Total Amount of TOT, TBID, Penalties, and Interest Due: Add Line 6 + Line 12 for the total amount due to the Town of Mammoth Lakes.