

PLUMAS COUNTY
TRANSIENT OCCUPANCY TAX
TAX RETURN

Mail completed form to:
Plumas County Treasurer
P.O. Box 176
Quincy, CA 95971-0176

Certificate # _____

Phone: (530) 283 - 6260

| | | |
|--|---------------------|------------------|
| | REPORTING PERIOD | DELINQUENT ON |
| | thru | |

SECTION I - REPORTING TOTAL RECEIPTS

| | | |
|----|---|--|
| 1. | Total receipts from room rentals, campsites, vacation homes, RV sites, etc. | |
| 2. | Non-transient exemptions (Over 30 day occupancies) | |
| 3. | Total taxable receipts (Line 1 less line 2) | |

SECTION II - REPORTING AMOUNT DUE

| | | |
|----|--|--|
| 4. | Transient occupancy tax (.09 X line 3) | |
| 5. | Penalty for delinquent payment (.10 X line 4) | |
| 6. | Second penalty for over 30 days delinquent (.10 X line 4) | |
| 7. | Interest for over 30 days delinquent (.01 X line 4 X number of months between the delinquent date and the date of payment) | |
| 8. | Total penalty and interest (Sum of lines 5, 6 and 7) | |
| 9. | Total amount due (Sum of lines 4 and 8) Payable to Plumas County Treasurer | |

*** SEE REVERSE SIDE FOR INSTRUCTIONS AND ADDITIONAL INFORMATION ***

I declare under penalty of perjury that the above is true and correct to the best of my knowledge and belief.

Signed: _____

Title: _____
Owner, Partner. Agent or Officer of Corp., Trustee, Etc.

Date: _____

INSTRUCTIONS FOR COMPLETING YOUR TRANSIENT OCCUPANCY TAX FORMS

SECTION I: Reporting Total Receipts

Report the total receipts and non-transient exemptions (excluding tax) during the reporting period.

1. Enter the total receipts from room rentals, campsites, vacation homes, RV sites, etc.
2. Enter the non-transient exemptions for continuous occupancies by the same tenants for periods of more than thirty (30) consecutive days.
3. Enter the total taxable receipts. This amount is the difference between the total receipts on line 1 and the non-transient exemptions on line 2.

SECTION II: Reporting Amounts Due

Report the exact amount due in full. Failure to correctly compute and pay amounts due may result in additional penalties and interest.

4. Enter the transient occupancy tax. This amount is 9% of the total taxable receipts on line 3.
5. For payment after the delinquent date, enter the penalty. This amount is 10% of the transient occupancy tax on line 4.
6. For payment over 30 days past the delinquent date, enter the second penalty. This amount is 10% of the transient occupancy tax on line 4.
7. For payment over 30 days past the delinquent date, enter the interest. This amount is 1% of the amount of transient occupancy tax on line 4 for each month between the delinquent date and the date of payment.
8. Enter total penalty and interest. This amount is the sum of the penalty on line 5, the second penalty on line 6 and the interest on line 7.
9. Enter total amount due. This amount is the sum of the transient occupancy tax on line 4 and the total penalty and interest on line 8.

- GENERAL INFORMATION -

The transient occupancy tax will be delinquent if not paid and received by the Plumas County Treasurer on or before the indicated delinquent date.

Proper use of this form will insure accurate recording to your account. If you have any questions concerning the preparation of this form, please contact the Plumas County Treasurer.

Records pertaining to preparation of this form must be kept for THREE YEARS and may be subject to audit.

Please notify the Plumas County Treasurer in the event of any change of ownership or address changes.

If you have not rented your property in a quarter and even though there is no tax due, you must still file a return. Please write "No Rentals" across the form and mail the form back to this office by the due date.