



# CITY OF MALIBU

## TRANSIENT OCCUPANCY TAX - REMITTANCE REPORT

OWNER/OPERATOR NAME:	PHONE:	TOT PERMIT #:
----------------------	--------	---------------

HOTEL/MOTEL/DBA NAME:

RENTAL PROPERTY ADDRESS:	CITY: Malibu	STATE: CA	ZIP CODE: 90265
--------------------------	-----------------	--------------	--------------------

WEBSITES USED FOR ADVERTISEMENT (include website ID #):

**REFER TO PAGE 2 OF THIS FORM FOR REPORTING INSTRUCTIONS**

<b>QUARTER/REPORTING PERIOD:</b>		<b>YEAR:</b>	
----------------------------------	--	--------------	--

1. Gross Rents (do not include Airbnb bookings).....	1.	
2. Government Exemptions (provide support).....	2.	
3. Taxable/Assessable Rents (Line 1 minus Line 2).....	3.	
4. City of Malibu Transient Occupancy Tax (15% of Line 3).....	4.	
5. Interest Due (if applicable).....	5.	
6. Original Delinquency (if applicable).....	6.	
7. Continued Delinquency (if applicable).....	7.	
8. Fraud (if applicable).....	8.	
9. <b>BALANCE DUE</b> (Sum of Lines 4 through 8).....	9.	

**\*\*POSTMARK/DELIVERY MUST BE ON OR BEFORE THE DELINQUENT DATE OF THE REPORT\*\***

<b>SIGNATURE</b>	<p><b>Make Checks Payable to: City of Malibu</b></p> <p><b>Remit to: City of Malibu, Finance Department, 23825 Stuart Ranch Road, Malibu, CA 90265</b></p> <p><i>I declare under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.</i></p>	
	<table style="width: 100%;"> <tr> <td style="width: 50%;">Signed: _____</td> <td style="width: 50%;">Date: _____</td> </tr> </table>	Signed: _____
Signed: _____	Date: _____	

**OFFICIAL USE ONLY:** POSTMARK \_\_\_\_\_ VERIFIED \_\_\_\_\_

## TRANSIENT OCCUPANCY TAX REPORTING INSTRUCTIONS

This form is provided to enable you to complete the City of Malibu Transient Occupancy Tax Remittance Report accurately. Please follow the instructions carefully. If you do not understand any part of this form, contact the City of Malibu's Finance Department at (310) 456-2489 for clarification.

### *QUARTERLY REMITTANCE SCHEDULE*

Quarter	Due Date	Delinquent Date
<b>Q1: First Quarter</b> (tax collected in January, February, and March)	April 01	April 30
<b>Q2: Second Quarter</b> (tax collected in April, May, and June)	July 01	July 31
<b>Q3: Third Quarter</b> (tax collected in July, August, and September)	October 01	October 31
<b>Q4: Fourth Quarter</b> (tax collected in October, November, and December)	January 01	January 31

***Complete one form for each property where transients/persons have exercised occupancy for a period of thirty (30) consecutive calendar days or less, counting portions of calendar days as full days. Each tax remittance report must be postmarked by the post office or delivered to the City of Malibu on or before the delinquent date.***

**LINE 1 - GROSS RENTS:** This amount is to include the total rent you collected during the reporting period including government exemptions. Also included in Gross Rents are any other items associated with rental revenue. Examples include, but are not limited to, pet fees, charges for early check in and/or late check-out, cancellation charges, etc. Gross Rents should not include any tax collected, food or any other items not associated with rental revenue.

Do not include the amount of rents you received that are paid on a monthly basis by transients who stayed, and paid, for more than 30 consecutive days. You can only deduct amounts for which you have documentation and have not collected any tax.

**LINE 2 - GOVERNMENT EXEMPTIONS:** Any occupancy where the City is barred from imposing the tax herein provided. No tax shall be imposed upon any federal or State of California officer or employee when on official business, nor upon any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty. Supporting documentation must be provided.

**LINE 5 – INTEREST DUE:** Taxes are due and payable on the first of the month following the ending date of the reporting period and are delinquent if not paid within thirty (30) days. Any postmark or delivery of taxes to the City after the delinquent date will result in the assessment of one-half of one percent interest per month for each month or portion of a month that the tax remains delinquent.

**LINE 6 – ORIGINAL DELINQUENCY:** Any postmark or delivery of taxes to the City after the delinquent date will result in the assessment of an original delinquency fee of ten (10) percent of the total tax due in addition to the tax and interest.

**LINE 7 – CONTINUED DELINQUENCY:** Failure to remit the total amount due on or before a period of thirty (30) days following the date on which the remittance first became delinquent will result in a second delinquency fee of ten (10) percent of the amount of the tax plus the ten (10) percent penalty first imposed.

**LINE 8 – FRAUD:** If the tax administrator determines that the nonpayment of any remittance due is a result of fraud, a penalty of twenty-five (25) percent of the amount of tax shall be added in addition to the penalties stated above.