



COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

MATTHEW JENNINGS
TREASURER-TAX COLLECTOR

Riverside County Treasurer-Tax Collector
Attn: TOT Desk
P.O. BOX 12005
RIVERSIDE, CA 92502-2205
(951) 955-0799
Email: rctctot@rivco.org

Quarterly
Transient Occupancy Tax Return

TOT Cert#: \_\_\_\_\_

Owner/Operator Name: \_\_\_\_\_

Rental Unit Address: \_\_\_\_\_
(if multiple, attach list)

City, State, Zip: \_\_\_\_\_

Reporting Period - Check quarter for which return is prepared and indicate year
DO NOT CHECK MULTIPLE QUARTERS - ONE QUARTER PER FORM

- 1st quarter (7/1 thru 9/30) 20 \_\_\_ Due by October 31st
2nd quarter (10/1 thru 12/31) 20 \_\_\_ Due by January 31st
3rd quarter (1/1 thru 3/31) 20 \_\_\_ Due by April 30th
4th quarter (4/1 thru 6/30) 20 \_\_\_ Due by July 31st

Complete this form and return with payment\* along with any exemption forms (if applicable)

THE TAX RETURN MUST BE FILED EVEN IF NO TAX IS DUE

- 1. Total Gross Rent from all platforms (including AIRBNB)
Exemptions:
a. Total Gross Rent collected and paid directly to the County (AIRBNB only)
b. Rent for Occupancy by Permanent Resident (30+ day stay)
c. Exemptions for Officer or Employee of a Foreign Government
2. Net Taxable Gross Due (line 1 minus 1a, 1b & 1c)
3. Transient Occupancy Tax (multiply line 2 by 10% (.10))
4. Penalty, if applicable (see box below) number of months late:
5. Interest, if applicable (see box below)
6. Total Tax Due (add lines 3 thru 5)

Make checks payable and mail to: Riverside County Treasurer-Tax Collector

I declare, under penalty of perjury, that to the best of my knowledge and belief the statements herein are complete, correct, and true.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

DELINQUENT DATE: The last day of the month following the close of the Reporting Period. It is your responsibility to remit payment for rentals occurring on all rental platforms such as, but not limited to: HomeAway, VRBO, HouseTrip and if no collection or payment was done by Airbnb.
PENALTY: If paid within 30 days after delinquent date (1 month late), 10% of the amount of the tax line 3.
If paid more than 30 days after delinquent date, 20% of the amount of the tax line 3.
INTEREST: An interest penalty of 0.5% per month is applied to all late payments. Multiply line 3 by 0.5% and then by the number of months late.
\*PAYMENT: Checks, drafts, and money orders are accepted by the Tax Collector subject to collection and do not constitute payment until cleared. The Tax Collector assumes no responsibility for loss in transit or delay in deposit. Make checks payable and mail to: Riverside County Treasurer-Tax Collector
RECEIPT: The canceled check becomes the receipt. No receipt will be mailed by the Tax Collector unless a demand for the same is made at the time of payment.
CHANGE OF ADDRESS OR CHANGE OF OWNERSHIP: must be reported immediately to the Tax Collector.
SOLD, OFF MARKET, or CLOSED: returns and payments are due immediately to the Tax Collector. The Close of Business Form must also be completed and submitted to the Tax Collector.
DEDUCTIONS: For allowable deductions, please refer to Riverside County Ordinance Number 495.
AUDITS: All records of supporting documents for this tax return must be retained by the operator for a period of no less than three years from the date of payment. At any given time, if deemed necessary, the Treasurer-Tax Collector, may audit your records as per Riverside County Ordinance Number 495 as amended.

Revised 06/01/2023

Table with 4 columns: FOR OFFICE USE ONLY, Receipt Number, Date Paid, Amount Paid

# TOT Line Instructions for Quarterly Tax Return

## Line 1

The tax is based upon the establishment's gross rents. Effective January 1, 2021, reported gross rents will need to include all mandatory fees charged to guests. Mandatory fees include cleaning fees, pet fees, linen fees, etc. You will enter your total gross revenue for **all platforms** for the quarter on this line.

## Line 1a / 1b / 1c

If there are any exemptions to be claimed on these lines, it is the responsibility of the operator to adequately document the basis for the guest(s) exemption(s) from Transient Occupancy Tax (TOT). **Our office will not accept the exemption(s) if proper documentation to support it is not submitted along with the TOT Tax Return.** If failure to do so, we will send an estimated billing on the amount(s) claimed for the exemption(s). The exemption(s) are as follows:

**Line 1(a): AIRBNB platform ONLY** – The Riverside County has a TOT collection agreement **only** with Airbnb. Airbnb will collect appropriate taxes when the guest is charged, and payment will be made to the County on the operator's behalf. For questions regarding the exact amount being collected, please contact Airbnb directly. On this line, enter the total **Gross Earnings** (do not enter tax amount value).

**Line 1(b): Rents for Occupancy by Permanent Resident** – This applies to guests who stayed over 30 consecutive days in one billing quarter. On the 31<sup>st</sup> day the income is considered long term and the guests are exempt from paying 10% tax (if the stay is under 30 days it is considered a short-term rental and tax must be paid). If an amount is entered on this line, you must provide one of the following supporting documents listed below:

- **Transient Occupancy Tax 30+ Day Exemption Form** - The operator must have the guest sign the exemption claim form. The exemption form proves that the guest signed and agreed to the amount they paid for their stay, and they were not taxed the 10%. You may obtain this form online from our website at [www.countytreasurer.org](http://www.countytreasurer.org) under Forms & Fees > Transient Occupancy Tax Forms.
- **Lease Agreement** – The operator must submit a signed lease agreement reflecting dates within the quarterly reporting period.

**Line 1(c): Exemptions for Officers of Employees of a Foreign Government** - This applies to guests who are from a foreign government. An **Exemption Claim for Governmental Agency Occupants Form** along with supporting documentation must be provided. You may obtain this form online from our website at [www.countytreasurer.org](http://www.countytreasurer.org) under Forms & Fees > Transient Occupancy Tax Forms.

## Line 2 & 3

Line 2 would be a result of line 1 minus lines 1(a), 1(b) and 1(c). Multiply the amount of line 2 by 10% which will result in the tax due. You will enter that amount in line 3.

## Line 4 & 5

**Penalty** – Use **one** of the below scenarios:

- Paying within 30 days after delinquent date - multiply the amount of line 3 by 10% which will give you the penalty amount. Enter that amount on line 4.
- Paying more than 30 days after delinquent date – multiply the amount of line 3 by 20% which will give you the penalty amount. Enter that amount on line 4.

**Interest** - An interest penalty of 0.5% per month is applied to all late payments. Multiply line 3 by 0.5% and then by the number of months late. Enter that amount on line 5.

## Line 6

Add lines 3 thru 5. This is the total tax due.

- If no payment is due because all TOT taxes were paid by Airbnb on your behalf, you may email your TOT zero return to [rccttot@rivco.org](mailto:rccttot@rivco.org).
- Otherwise, remit **check** payment together with your return form to the address provided below. Please note that we are **unable** to accept payments made via ACH, wire, or credit/debit card.

**Make checks payable and mail to:**  
Riverside County Treasurer-Tax Collector  
Attn: TOT Desk  
P.O. Box 12005  
Riverside, CA 92502-2205