



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: rcttctot@rivco.org

Quarterly
Transient Occupancy Tax Return

Certificate Number: _____

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

- 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)
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, 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% (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.

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