



# Transient Occupancy Tax Return

Name of Hotel /  
Motel / Inn: \_\_\_\_\_

Address: \_\_\_\_\_

Reporting Period: \_\_\_\_\_  
(month) (year)

1. Gross rent received from occupancy of rooms.....	\$ _____
2. Other taxable room revenue (e.g., complimentary rooms).....	\$ _____
3. Total gross rent received from occupancy (sum of Line 1 and Line 2).....	\$ _____
4. Less: exemptions (attach Exemption report).....	\$( _____ )
5. Adjustments (please explain on separate sheet of paper).....	\$ _____
6. Net taxable income (sum of Line 3 through Line 5) .....	\$ _____
7. TOT: 8% of Line 6 .....	\$ _____
8. Measure I Excise Tax: 2% of Line 6.....	\$ _____
9. Hotel Business Improvement District (BID): 3% of Line 6.....	\$ _____
10. Penalties and interest if applicable (see below) .....	\$ _____
11.Total TOT, Excise Tax and BID amount due to City (sum of Line 7,8,9,10).	\$ _____

I declare under penalty of perjury, that this information is true and correct to the best of my knowledge.

Signature: _____	Title: _____	Date: _____
Print name: _____	Phone No. ( _____ )	

Penalties for delinquency: Return is delinquent after one calendar month from close of period. TOT Penalty is 10% of amount of tax if tax is paid within 30 days after delinquency date, and 20% if paid thereafter. Interest for delinquency: In addition to penalties, interest of 1½% of the TOT per month, or fraction thereof, is payable from date of delinquency.

Excise Tax Penalty is 50% of tax if tax is paid within 30 days after delinquency date, and 10% each additional month thereafter, not to exceed 100% of original tax.

BID Penalty is 50% of delinquent assessment if it is paid within 30 days after delinquency date, and 10% each additional month thereafter, not to exceed 100% of original delinquent assessment amount.

**Instructions:**

- Complete Return and sign and date where indicated above
- Make checks payable to "The City of Vacaville"
- Mail the completed Return, payment and all applicable attachments to:

Phone: 707-449-5128  
Fax: 707-449-5147

The City of Vacaville  
Finance Department  
650 Merchant Street  
Vacaville, CA 95688

## **Transient Occupancy Tax Exemption Report (Exhibit I) Instructions**

The following instructions are provided to ensure that the City of Vacaville Transient Occupancy Tax (“TOT”) and Community Street and Facilities Tax (“Measure I Excise Tax”) Exemption Report (“Exemption Report”) is prepared correctly. The Exemption Report is used to document exemptions to the Transient Occupancy and Measure I Tax Return (“TOT Return”). The Exemption Report should accompany the TOT Return when TOT and Measure I Tax exemptions are reported.

Please note that in order to qualify as a long-term occupant rather than a transient, pursuant to City of Vacaville Municipal Code Section 3.16.010G and Ordinance No. 1362, the long-term occupant must do both of the following: **(i) prior to or on the first day of occupancy in the hotel, enter into a written agreement with the hotel operator (see Exhibit II); and (ii) exercise continuous paid occupancy for 31 days or more.** In the event such occupant fails to enter into a written agreement with the hotel operator prior to or on the first day of occupancy, said occupant shall be deemed a transient during the initial 30 days of occupancy, and the long-term occupant exemption shall apply only to the days of occupancy following the initial 30 days.

### **Please use the information below when preparing the Exemption Report (Exhibit I)**

<b>Room Number:</b>	The room number occupied by the exempt occupant (the room number does not have to be the same during the entire stay).
<b>Guest Name:</b>	The name under which the exempt occupant is registered.
<b>G-F-L-C Exempt Code:</b>	(G) Federal Government Employee; (F) Foreign Government Employee; (L) Long-term (over 30 days) occupant; or <b>(C) Complimentary exemption*</b> .
<b>Number Days Exempt:</b>	The number of days during the current reporting period for which the occupant is exempt.
<b>Daily / Weekly Rate \$:</b>	The rate the exempt occupant was charged during the current reporting period.
<b>Total Dollars Exempt:</b>	The rate the exempt occupant was charged times the number of exempt days during the current reporting period. The total of this column must equal the total exemption claimed in Part A Line #4 on the Transient Occupancy / Measure I Tax Exemption Report (Exhibit I).
<b>Original Check-In Date:</b>	The date the exempt occupant originally registered at the hotel. This date shall be the date that qualified the occupant for the exemption in the current reporting period.
<b>Original Exemption Date:</b>	The date the exempt occupant became exempt from transient occupancy tax. If the occupant is under a signed long-term agreement, this should be the original check-in date.
<b>Exemption Dates This Month – Start:</b>	The first date the occupant was exempt during the current reporting period.
<b>Exemption Dates This Month – End:</b>	The last date the occupant was exempt during the current reporting period.

Records to support exemption are subject to audit by the City of Vacaville.

**\*If the operator provides the occupancy free of charge or at a reduced rate and in exchange receives consideration or a benefit for such occupancy or reduction in charge the rent is **not** exempt from tax. However, in those instances where there is clearly no benefit received by the hotel (e.g. relatives of an employee, resolve complaint, community disaster), the City considers those rooms “true complimentary rooms”, and as such, they are not subject to the transient tax.**

**Exhibit I**  
**City of Vacaville**  
**Transient Occupancy / Measure I Tax Exemption Report**  
 (Attach this form to Transient Occupancy and Measure I Tax Return)

Hotel / Motel / Inn Name: \_\_\_\_\_

Reporting Period: \_\_\_\_\_

Month \_\_\_\_\_ Year \_\_\_\_\_

Exemptions listed herein subject to audit.

Item No.	Room No.	Guest Name	G-F-L-C Exempt Code*	Number of Days Exempt	Daily / Weekly Rate \$	Total Dollars Exempt	Original Check-in Date	Original Exemption Date	Exemption Dates This Month	
									Start	End
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										

Total this page:

Enter Total on Transient Occupancy  
Tax Return Part A: Line #4

OPERATOR: Use this form to report guests exempt from transient occupancy tax.  
 Attach this form and all supporting documents to the Transient Occupancy Tax Return

**City of Vacaville**  
 Finance Division  
 650 Merchant Street  
 Vacaville, CA 95688  
 (707) 449-5128

\*Exemption Codes:  
 G = Federal Government Employee  
 F = Foreign Government Employee  
 L = Long-term (over 30 days) tenant  
 C = True complimentary room (please explain on reverse or separate sheet)

**Exhibit II**  
**City of Vacaville**  
**Transient Occupancy Tax Over Thirty Day Exemption Form**

In order to qualify as a long-term occupant, this form must be completed in full by the hotel operator and signed by the exempt occupant prior to, or on the first day of, occupancy. In the absence of a long-term agreement, the occupant is deemed to be a transient during the initial 30 days of occupancy and is thus subject to the City's Transient Occupancy Tax ("TOT") and Measure I Tax for said initial 30 day period. Please complete in ink.

Name of Hotel Guest (Print): \_\_\_\_\_

Room Rate: \_\_\_\_\_ Room Number: \_\_\_\_\_

Period of Residency	Month   Day   Year (Check In)   /   /	Month   Day   Year (Proposed Check Out)   /   /	
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**OCCUPANT AFFIDAVIT:**

I hereby certify that I am exempt from paying Transient Occupancy / Measure I Tax. I understand that this agreement obligates me to pay rent to the hotel/motel operator for the right of exercising occupancy for thirty-one (31) or more consecutive days. In the event that I do not exercise occupancy for a period of thirty-one (31) or more consecutive days, I shall be liable to the operator for rent and taxes for the period of time less than thirty-one (31) days upon check out. I declare under penalty of perjury that, to the best of my knowledge and belief, the statements made herein are correct and true.

Signature of Occupant	Date
Address	Telephone Number
City	State      Zip Code

**FOR HOTEL USE ONLY**

Exemption is granted to occupant. This form must be signed by the exempt occupant prior to or upon check-in of such occupant. Make a copy and provide occupant with photocopy. The hotel Operator must submit a copy of this form with the applicable Exemption Report (Exhibit I) and maintain original for minimum of three years.

Name of Hotel / Motel / Inn: \_\_\_\_\_

Name of Hotel / Motel / Inn Employee (Print): \_\_\_\_\_

**Exhibit III**  
**City of Vacaville**  
**Transient Occupancy and Measure I Tax**  
**Government Employee Exemption Form**

Check appropriate box:  Federal Government Employee (including Military)  
 Foreign Government Employee (who is exempt by reason of express provision of federal law or international treaty)

Hotel Name: \_\_\_\_\_ Hotel Address: \_\_\_\_\_

Date of Occupancy: From \_\_\_\_\_ To \_\_\_\_\_ Total Rent Paid \$ \_\_\_\_\_

**PLEASE PRINT NEATLY WHEN FILLING IN THE  
INFORMATION BELOW**

\_\_\_\_\_  
Name of employee claiming exemption Government Agency

\_\_\_\_\_  
Agency Department Area Code and Telephone Number

\_\_\_\_\_  
Government Agency Street Address City State/Country Zip Code

I certify that the occupancy of the room noted above has been (or will be) furnished for my exclusive use, that I am the officer or employee of the Governmental Agency named above, and that such charges are incurred in the performance of my official duties for said Governmental Agency.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this date \_\_\_\_\_ at City of Vacaville, California.

X \_\_\_\_\_  
Signature of hotel guest claiming exemption Title

**A CONTRACTOR FOR A GOVERNMENT AGENCY IS  
NOT EXEMPT FROM TRANSIENT OCCUPANCY TAX.**

**OPERATOR:** A separate exemption claim form is required for each occupancy by a governmental employee claiming this exemption. Do not accept the claim unless each such person provides you with at least one of the acceptable forms of proof of exemption shown below\*. The original of this form AND a copy of the proof of exemption must be maintained by the operator as part of the business records or the claim for exemption from tax may not be approved.

Submit a copy of this form and a copy of the proof of exemption with the Transient Occupancy / Measure I Tax Exemption Report.

\*Acceptable proof of exemption for Federal employees:

1. A copy of the warrant or check drawn on the treasury of the United States made payable to the hotel for hotel occupancy.
2. A copy of the official travel orders indicating the issuing governmental agency and the person's full name.
3. A copy of a letter on the official letterhead of an exempt governmental agency requesting exemption, listing the employee's name, and stating that the stay is for official government business. The dates of occupancy must also be included.

\*Acceptable proof of exemption for representatives of foreign governments:

1. A copy of the identification of each representative.