



**City of Burbank**  
**FINANCIAL SERVICES – REVENUE**

301 E OLIVE. AVE STE. 200, BURBANK, CA 91510 TEL. (818) 238-5500

# TRANSIENT OCCUPANCY TAX RETURN

BY ELECTRONIC PAYMENT

**INSTRUCTIONS:**

- ✓ **Prior** to scheduling payment complete, sign and Email remittance
- ✓ Email remittance to: [AccountsReceivable@burbankca.gov](mailto:AccountsReceivable@burbankca.gov)
- ✓ Reference "Occupancy Tax month of payment" in Memo of wire

**IMPORTANT NOTE:**  
**AT BANK PLEASE REFERENCE**  
**"OCCUPANCY TAX" IN A MEMO LINE**

Hotel/Motel Company Name: \_\_\_\_\_

Hotel/Motel Address: \_\_\_\_\_ Burbank, California \_\_\_\_\_ Zip Code \_\_\_\_\_

Contact Name: \_\_\_\_\_ Contact Phone Number: \_\_\_\_\_

REPORTING PERIOD \_\_\_\_\_ to \_\_\_\_\_

1.Total rent for occupancy of rooms	\$	FOR OFFICIAL USE ONLY
2.Allowable deductions		
(A) Permanent residents	\$	
(B) Government agencies	\$	
(C) Adjustment (see page 2)	\$	
3.Total allowable deductions (A, B, C)	\$	
4.Taxable rents		
(Line 1 minus Line 3)	\$	
5.Tax payable		
10% of line 4	\$	
(A) Penalty	\$	
(B) Interest	\$	
(C) Adjustments (see page 2)	\$	
6. Total Lines 5, 5(A), 5(B), and 5(C)	\$	

I certify (or declare) under penalty of perjury that the foregoing statements are true and correct.

Executed at \_\_\_\_\_ (city) \_\_\_\_\_ (state) on \_\_\_\_\_ (date)

Signature \_\_\_\_\_ Print Name \_\_\_\_\_

Title \_\_\_\_\_ Contact Number \_\_\_\_\_

PENALTY OF 10% MUST BE ADDED UNLESS PAYMENT IS MADE ON OR BEFORE DUE DATE. FURTHER PENALTIES APPLY FOR EACH ADDITIONAL MONTH OF DELINQUENCY. PAYMENTS POSTED LATER THAN MIDNIGHT OF DUE DATE (REGARDLESS OF WHEN WIRE WAS REQUESTED WITH YOUR BANK) WILL BE CONSIDERED DELINQUENT.

## **2-4-608: REPORTING AND REMITTING:**

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Director, make a return to the Director, on forms provided by him, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the Director. He may establish shorter reporting periods for any certificate holder if he deems it necessary in order to ensure collection of the tax and he may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this article shall be held in trust for the account of the City until payment thereof is made to the Director. [Formerly numbered Section 14-94; renumbered by Ord. No. 3058, eff. 2/21/87; 2926.]

## **2-4-611: PENALTIES AND INTEREST:**

A. Original Delinquency: Any operator who fails to remit any tax imposed by this article within the time required shall pay a penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax.

B. Continued Delinquency: Any operator who fails to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of twenty percent (20%) of the amount of the tax in addition to the amount of the tax and the ten percent (10%) penalty first imposed.

C. Fraud: If the Director determines that the nonpayment of any remittance due under this article is due to fraud, a penalty of twenty five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in subsections A and B of this section.

D. Interest: In addition to the penalties imposed, any operator who fails to remit any tax imposed by this article shall pay interest at the rate of two percent (2%) per month or fraction thereof on the amount of tax from the date on which the remittance first became delinquent until paid.

E. Penalties Merged With Tax: Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid. [Formerly numbered Section 14-97; renumbered by Ord. No. 3058, eff. 2/21/87; 2926.]

**EXEMPTION CERTIFICATES MUST ACCOMPANY RETURN TO CLAIM DEDUCTION UNDER LINE 2(B).**

**EXPLANATION OF ADJUSTMENT UNDER LINE 2(C) AND 5(C):**