



# CITY OF WEST HOLLYWOOD TRANSIENT OCCUPANCY TAX FORM

Name of Establishment: \_\_\_\_\_

Reporting Month: \_\_\_\_\_

Year: \_\_\_\_\_

(1) For the privilege of occupancy in any hotel, each transient is subject to and shall pay a tax in the amount of twelve and one-half percent (12 ½%) of the rent charged by the operator. The tax constitutes a debt owed by the transient to the city that is extinguished only by payment to the operator at the time the rent is paid. (2) Additionally, hotels that are part of the West Hollywood Tourism Improvement District must pay an assessment of three percent (3%) of the rent charged by the operator, which may be passed on to each transient. (3) The tax and assessment is due and payable to the City on or before the last day of the month following the close of each reporting period. The Tax Administrator may establish either shorter or longer reporting periods for only individual lodging establishment if deemed necessary.

## ROOM REPORTING INFORMATION

A. Number of rooms available for rent: \_\_\_\_\_

B. Occupancy Rate: \_\_\_\_\_

C. Number of rooms occupied by exempt persons \_\_\_\_\_

## WORKSHEET FOR T.O.T AND MARKETING LEVY

1. Gross rents for all rooms \_\_\_\_\_

### ALLOWABLE DEDUCTIONS

2. Permanent Residents (more than 30 days; see note #1) \_\_\_\_\_

Enter deductions as a negative number.

3. Exemptions (see note #1) \_\_\_\_\_

4. Total Deductions (line 2 + 3) \_\_\_\_\_

5. NET TAXABLE RENTS (line 1 + line 4) \_\_\_\_\_

### TRANSIENT OCCUPANCY TAX AND HOTEL MARKETING

6. 12.5% Tax collected for Transient Occupancy (.125 x line 5) \_\_\_\_\_

7. 3.0% Assessment collected for Tourism Improvement District (.030 x line 5) \_\_\_\_\_

8. Prior Period Adjustments (e.g. refunds, credits: Note #2) \_\_\_\_\_

Enter TOT and Assesment Amount Only

9. Transient Occupancy Penalty (Note #4) \_\_\_\_\_

Select N.A, 10% or 20%

10. Tourism Improvement District Penalty (Note #4) \_\_\_\_\_

Select N.A, 10% or 20%

11. Transient Occupancy Interest (Note #5) \_\_\_\_\_

Select N/A or number of months Delinquent

12. Tourism Improvement District Interest (Note #5) \_\_\_\_\_

Select N/A or number of months Delinquent

13. Total Amount Due (Add Lines 6 - 12) \_\_\_\_\_

## SIGNATURE AND DATE

I declare, under penalty of perjury, that to the best of my knowledge and belief, the information provided in this return is true and correct

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

Note #1: Deductions: Claim for exemption forms must be attached to this tax form for all residents that stay more than 30 days or meet exemption criteria.

Note #2: Adjustments: Only enter to TOT and Assessment amount refunded or credited with refunds as a negative number and credits as a positive number.

Note #3: Delinquent Date: Payment is delinquent on the first day of the second month following the reporting period (ex: For the January reporting periods, payment is delinquent on March 1st).

Note #4: Penalty: 10% of tax and assessment amount if paid within one month of delinquent date; 20% of tax and assessment amount if paid more than one month after delinquent date (ex: for the January reporting period; 10% if paid by March 31st; 20% if paid after March 31st).

Note #5: Interest: In addition to the penalty one-half of one percent (0.5%) for each month or fraction of a month after delinquent date.