



VENTURA COUNTY TAX COLLECTOR Quarterly Transient Occupancy Tax Return

FILING INSTRUCTIONS

1. Fill out the form completely. Incomplete forms will be returned and may be subject to additional penalties and interest if not submitted by the deadline.
2. A tax return **MUST** be submitted even if there is no tax due. Please enter zero in the relevant fields if no taxes are due.
3. Submit your return postmarked by the United States Post Office on or before the last day of the month following the close of each quarter to avoid penalties.
4. How to calculate the total tax due on the form:
 - a. Line 1 - Enter the amount of total Gross Receipts for the quarter.
 - b. Line 2 - Enter the amount of allowable Exemptions. See #6 below for a list of allowable exemptions.
 - c. Line 3 - Subtract Line 2 from Line 1
 - d. Line 4 – **TOT Collected**: Multiply the tax rate of 8% (0.08) by the Taxable Rent amount from Line 3
 - e. Line 5 - Enter the number of months delinquent, if applicable. If it is **not** delinquent, please enter zero. Note that a partial month will be counted as one (1) whole month.
 - f. Line 6 – Penalty; if payment is 1-30 days late, multiply Line 4 by 10% (0.10)
 - g. Line 7 – Penalty; if payment is more than 30 days late, an **additional** 10% penalty applies. Multiply Line 4 by 10% (0.10)
 - h. Line 8 – Interest; if payment is late, interest will apply for every month delinquent. Multiply Line 4 by ½% (0.005) by Line 5
 - i. Line 9 – **Total Penalties & Interest**; Add Lines 6 through 8
 - j. Line 10 - **Total Tax Due**: Add Lines 4 and Line 9 to get your total tax due for the quarter.
5. If this form is being submitted by an operator with multiple properties, please attach the TOT Return Worksheet along with your form.
6. Allowable Exemptions include the following:
 - a. Exemption for federal government officers or employees. Attach the exemption form, if applicable.
 - b. Rents for one who occupies or has the right of occupancy for longer than 30 consecutive days. Attach the exemption form, if applicable.
7. Please sign and date the sworn statement at the bottom of the form.
8. The completed form(s), along with your payment for the tax due, may be submitted in person to the Tax Collector's office at the Government Center, Hall of Administration – Main Plaza, or sent by mail to the following:

Ventura County Tax Collector, Attention: TOT
800 S. Victoria Avenue, Ventura, CA 93009-1290

Business Hours: Monday-Friday, 8:00 am to 4:30 pm, excluding major holidays.
9. All records must be retained by the operator for a period of not less than three (3) years.

For additional assistance, please contact our office at (805) 654-3727 or email us at TAX.COLLECTOR@VENTURA.ORG