

# CITY OF FRESNO TRANSIENT OCCUPANCY TAX RETURN

Business Name: \_\_\_\_\_

Location: \_\_\_\_\_

Tax Account No. \_\_\_\_\_

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

Renew Online at: <https://businessstax.fresno.gov/Webrenewal>

Web Renewal Security Code: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

OWNER PARTNERS  
OR CORP. NAME \_\_\_\_\_

**Make your payment payable to:**  
**City of Fresno - TOT**  
**Mailing Address:**  
**P. O. Box 45017**  
**Fresno CA 93718-5017**  
**Physical Address:**  
**2600 Fresno St. Room 1096**  
**Fresno CA 93721**  
**Office Hours: Mon -Fri**  
**9:00 A.M. - 4:30 P.M.**  
**Phone: 559-621-6880**  
**FAX: 559-457-1202**

## INSTRUCTIONS FOR FILING YOUR TAX RETURN BELOW:

Line 1. Enter the total gross rents for occupancy of rooms for the reporting period specified below.

Do not include daily room charges if less than 2 dollars.

Line 2. Enter the rents for Permanent Residents (one who occupies or has the right of occupancy for at least thirty (30) consecutive days).

Line 3. Enter the rents covered by Government Exemption Certificates you shall keep as part of your business records at least three (3) years.

Line 4. Subtract any amounts from Lines 2 & 3 from Line 1 and enter the result on Line 4 as Taxable Receipts.

Line 5. Apply Taxable Receipts to the Tax Table below. Enter Total Amount Due to Line 5 below.

Line 6. Add or deduct Balance Due to the amount on Line 5.

Line 7. Enter Total Amount Due to Line 7 below.

A completed and signed Return must be filed even if no tax is due. All tax returns filed with the City of Fresno are subject to audit.

## TRANSIENT OCCUPANCY TAX RATE TABLE

By Due Date	Past Due 1-31 days	Past Due 32-61 days
.12	.1332	.1452

For your records, enter the following for the reporting period specified below:

Rents for Permanent Residents: \$ \_\_\_\_\_

Rents for Government Agency Occupants: \$ \_\_\_\_\_

Total Exclusions: \$ \_\_\_\_\_

Total Gross Rents: \$ \_\_\_\_\_

Taxable Receipts: \$ \_\_\_\_\_

Prior Balance Due: \$ \_\_\_\_\_

Total amount paid: \$ \_\_\_\_\_



Tax Account No. \_\_\_\_\_

PAYMT DUE/POSTMARKED BY: \_\_\_\_\_

Line 1. Reporting Period: \_\_\_\_\_ to \_\_\_\_\_

Line 2. Rents for Permanent Residents: \$ \_\_\_\_\_

Line 3. Rents for Government Agency Occupants: \$ \_\_\_\_\_

Please do not clip or staple when enclosing payment.

**Make your payment payable to:**

**City of Fresno - TOT Mailing Address: P. O. Box 45017 Fresno CA 93718-5017**

Total Gross Receipts: \$ \_\_\_\_\_

Line 4. Taxable Receipts: \$ \_\_\_\_\_

**Line 1- (Line2+Line3)** \$ \_\_\_\_\_

Line 5. Tax Amount Due: \$ \_\_\_\_\_

Line 6. Prior Balance Due: \$ \_\_\_\_\_

Line 7. TOTAL AMOUNT DUE: \$ \_\_\_\_\_

Please DO NOT clip or staple  
when enclosing payment.

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Form: 17

Falsification of information is subject to the penalty of perjury.

CITY OF FRESNO OCCUPANCY TAX RETURN

## **CITY OF FRESNO MUNICIPAL CODE SECTION 7-614(c) EXAMINATION OF RECORDS INVESTIGATIONS**

This code provision authorizes the Tax Administrator or such designee to verify any and all statements made on your Return, by examining, investigating, and auditing your business records and equipment.

## **CITY OF FRESNO MUNICIPAL CODE SECTION 7-608 PENALTIES AND INTEREST**

**(a) Original Delinquency.** Any operator who fails to remit any tax imposed by this ordinance within the time required shall pay a penalty of ten percent 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 days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of ten percent of the amount of the tax in addition to the amount of the tax and the ten percent penalty first imposed.

**(c) Fraud.** If the Tax Administrator determines that the nonpayment of any remittance due under this ordinance is due to fraud or intent to evade the provisions thereof, a penalty of twenty-five percent of the amount of the tax shall be added thereto in addition to the penalties stated in paragraphs (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 ordinance shall pay interest at the rate of one percent per month or fraction thereof of the tax, exclusive of penalties, 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 be merged with and become a part of the tax herein required to be paid. (Rep. and Added Ord. 6457, 1964, based on former Sec. 4-613, Am. Ord 2012-17, eff 10-5-12).

**The Tax Table shown on the reverse side includes (a) (b) (d) and (e) of the above assessments for a late remittance. Interest is computed at 0.01 (one percent) of the tax due for each month or Interest is computed at 0.01 (one percent) of the tax due for each month or partial month the tax remittance is late, continuing beyond the 32-day table amount until the tax remittance is received.**

**The full Fresno Municipal Code Section 7-601 through 7-619 on Transient Occupancy Tax is available on the City web site and at the Fresno City Clerk's office.**

To read the Fresno Municipal Code online, you may go to this link:  
<http://library.municode.com/index.aspx?clientid=14478>

To obtain a hard copy of the Fresno Municipal Code, please contact:  
City Clerk's Office  
Fresno City Hall, Room 2133  
2600 Fresno St., Fresno, CA 93721  
(559) 621-7650