



## TRANSIENT OCCUPANCY TAX EXTENDED PERIOD RETURN INSTRUCTIONS

The City of Santa Cruz levies a transient occupancy tax (TOT) under the provisions of Santa Cruz Municipal Code (SCMC) Chapter 3.28. The SCMC is available on the City's website: <http://www.codepublishing.com/CA/SantaCruz/html/SantaCruz03/SantaCruz0328.html#3.28>

Under the provisions of Chapter 3.28, all tax filers are required to submit tax returns on a monthly basis. Returns must be filed for each month, even if there are no taxable rentals.

In some cases, properties are rented long-term for extended periods and short-term only for limited periods – for example, rented to students in the fall through spring and to vacation renters in the summer. To facilitate reporting under these circumstances, we have developed an extended reporting form that allows you to submit a return for more than one month at a time.

This form may only be used when the property rental is not subject to TOT for at least three (3) months. This includes periods where the property will not be rented at all, or will be rented for more than thirty (30) consecutive days. If the rental period not subject to TOT is less than three months, you must continue to file a standard TOT return for each month.

### **INSTRUCTIONS**

**1. FOR THE MONTH OF \_\_\_\_\_**

Enter the month and year. This form must include at least three (3) months.

**2. TAXABLE RECEIPTS FROM ROOM RENTAL**

**3. RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX**

As with the standard TOT return, you must report any nontaxable rental receipts. This includes guests who have paid in advance for thirty (30) consecutive days or longer and whose tenancy may not be terminated in less than 30 days.

Sign and date at the bottom. Include your title (e.g., Owner, Property Manager) and phone number.

Return the form to:

**City of Santa Cruz Finance Department  
1200 Pacific Ave., Suite 290  
Santa Cruz, CA 95060**

If you have any questions, please contact the Revenue Division of the Finance Department at (831) 420-5070 or [revenue@santacruzca.gov](mailto:revenue@santacruzca.gov).

Please note that **if the property is rented for any period of thirty (30) days or less** during any of the months included on the extended period return, **you must resume filing monthly TOT returns** and remit applicable taxes. Your extended period return will automatically be rescinded; you must file another one if you intend to return to longer-term rental of the property.

**CITY OF SANTA CRUZ**  
**EXTENDED PERIOD REPORTING\***  
**TRANSIENT OCCUPANCY TAX RETURN**

\*MAY BE USED IF NO SHORT-TERM RENTAL RECEIPTS ARE ANTICIPATED FOR THREE OR MORE CONSECUTIVE MONTHS

TOT # \_\_\_\_\_ ADDRESS: \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

FOR THE MONTH OF \_\_\_\_\_ (Month, Year)

TAXABLE RECEIPTS FROM ROOM RENTAL ..... \$0.00  
RECEIPTS FROM NON-TRANSIENT RESIDENTS NOT SUBJECT TO TAX ..... \$ \_\_\_\_\_

I am the authorized representative of the business.

I understand that any sale, assignment, or other transfer shall comply with the provisions of Municipal Code Section 3.28.060(b) regarding registration.

I understand that if my property is rented for any period thirty (30) days or less, I am required to collect and remit TOT to the City.

I declare under penalty of perjury that the information contained herein is true and correct

\_\_\_\_\_  
SIGNATURE and TITLE DATE: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_