



TRANSIENT OCCUPANCY TAX RETURN AND TBID ASSESSMENT FORM

Transient Occupancy Tax

Every person providing transient lodging for remuneration in incorporated Walnut Creek must collect a tax of eight and one-half percent (8.5%) on the rent paid, unless that rent qualifies for exclusion or exemption under the Walnut Creek Municipal Code. Details of all allowable exclusions and exemptions are required to be attached to this form. This tax return must be completed in its entirety in accordance with Sections 8-3.01 thru 8-3.14 of the Municipal Code in order for the tax to be accepted by the City.

Tourism Business Improvement District (TBID)

Pursuant to section 36527 of the 1989 BID Law, a parking and business improvement area focused on tourism and known as the Walnut Creek Tourism Business Improvement District has been established. The boundaries of the Walnut Creek TBID consist of the City in its entirety and are coextensive with its boundaries. The hotels in Walnut Creek TBID shall be subject to any amendments to the 1989 BID Law.

DUE DATE AND PENALTY IMPLICATIONS: This quarterly tax is due and payable to the City and must be received on or before the last day of the month following the quarter in which the tax was collected. For failure to pay by the due date, the lodging provider is subject to a penalty and interest on the tax due. The first penalty is ten percent (10%) of the tax due, which occurs if the City received payment after the due date. A second penalty of 10% (10% of the sum of the first penalty plus the tax) occurs if the City does not receive payment by 30 days after the first payment became delinquent. Continued delinquency will incur accrued interest rate charges of one half (0.5% per month for each month payment is delinquent.) Further, any underpayment due to fraud will incur a penalty of 25% in addition to the penalties set forth.

Quarter/Year Reporting: _____
Property (Hotel) Name: _____
Contact Name: _____
Contact Phone: _____
Rooms at Facility: _____
Room Nights Available: _____ <i>(Calculate as # rooms available multiplied by # day in the quarter)</i>
Rooms Occupied: _____ <i>(Calculate as quarterly sum of daily occupied rooms)</i>

Transient Occupancy Tax (TOT)

Gross amount paid for lodging:		\$
Less: Exempted rent (attach details):		
a. > 30 days	\$	
b. Other exemptions	\$	
Total Exemptions:		\$
Net taxable rent:		\$
Tax due (8.5%)		\$
Add: Penalty, if any due:		\$
TOTAL TOT REMITTANCE:		\$

Tourism Business Improvement District (TBID)

Properties with 75+ Rooms:		
# of Occupied Room Nights		
Tax Due (x \$2.00)		\$
Properties with < 75 Rooms:		
# of Occupied Room Nights		
Tax Due (x \$1.50)		\$
Add: Penalty if any due:		\$
TOTAL TBID REMITTANCE:		\$

TOTAL REMITTANCE:	(TOT + TBID)	\$
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PLEASE DIRECT THE RETURN AND ANY RELATED DOCUMENTS ALONG WITH YOUR PAYMENT TO:

City of Walnut Creek
 Attn: Revenue Collection Coordinator
 1666 N Main St
 Walnut Creek, CA 94596

By signing below, I certify that the statements made herein are, to the best of my knowledge, true and correct and that all applicable information has been provided.

Signature: _____	Title: _____
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