MONTHLY RETURN FOR
TRANSIENT OCCUPANCY TAX (TOT) AND TOURISM BUSINESS IMPROVEMENT DISTRICT (TBID)

Mammoth Lakes
CALIFORNIA

FOR OFFICE USE ONLY – PLACE DATE STAMP HERE

Return Month__________________ Year _________

Certified Property Authorization Number __________

Business Name ____

Mailing Street ____

City, State, Zip Code ____

Postmark Date ______________________

Check No. _________________________

Amount ___________________________

Receipt (initial) ____ Entry (initial) _____

A 13% & 15% MONTHLY RETURN FORM IS REQUIRED FOR EACH PROPERTY

Total Number of Nights Available for Rent:	Total Number of Paid Nights Occupied (exclude owner-occupied nights):	Total Number of Owner/Guest Non-Paid Nights Occupied:

Computation of Transient Occupancy Tax (TOT)

1. Total Gross Rents Received .... $ ____________________
   (*Includes all nonrefundable costs to residents at time of booking such as cleaning fee, pet fee, etc.*)
2. Total Allowable Exemptions
   (Documentation required when claiming exemptions from occupancies greater than 30 consecutive days or from federal employee or diplomatic stays on official business).. $ ____________________
3. Total Taxable Gross Rents (*Subtract Line 2 from Line 1*) .... $ ____________________
4. Calculate 15% Transient Occupancy Tax Due (*15% of Line 3*) .... $ ____________________

5a. Penalty 1-30 Days Late (*15% of Line 4 or $10.00, whichever is greater*) .... $ ____________________

5b. Penalty 31+ Days Late (*Additional 15% of Line 4 or $10.00, whichever is greater*) .... $ ____________________

5c. Interest (1.5% of Line 4 multiplied by the number of months and partial months delinquent .... $ ____________________

5t. Total Penalties and Interest .... $ ____________________

6. Total TOT, Penalties, and Interest Due (*Add Line 4 and Line 5t*) .... $ ____________________

Computation of Tourism Business Improvement District (TBID) Assessment

7. Total Gross Rents Received .... $ ____________________
   (*Includes all nonrefundable costs to residents at time of booking such as cleaning fee, pet fee, etc.*)
8. Total Allowable Exemptions (*documentation required when claiming exemption from occupancies greater than 30 consecutive days)*... $ ____________________
9. Total Taxable Gross Rents (*Subtract Line 8 from Line 7*) .... $ ____________________
10. Calculate 1% TBID Assessment Due (*1% of Line 9*) .... $ ____________________

11a. Penalty 1-30 Days Late (*15% of Line 10 or $10.00, whichever is greater*) .... $ ____________________

11b. Penalty 31+ Days Late (*Additional 15% of Line 10 or $10.00, whichever is greater*) .... $ ____________________

11c. Interest (1.5% of Line 10 multiplied by the number of months and partial months delinquent .... $ ____________________

11t. Total Penalties and Interest .... $ ____________________

12. Total TBID, Penalties, and Interest Due (*Add Line 10 and Line 11t*) .... $ ____________________

13. Total Amount of TOT, TBID, Penalties, and Interest Due (Add Lines 6 and 12) .... $ ____________________

I certify, under penalty of perjury, that I am the authorized operator of the above business and the statement herein is true & correct to the best of my knowledge. Signature ______________________ Printed Name ____________________ Date ______________

TRANSIENT OCCUPANCY TAX (TOT) AND TOURISM BUSINESS IMPROVEMENT DISTRICT (TBID) RETURN INSTRUCTIONS

For questions or assistance, please contact Ben Manning at 760 965 3665, bmanning@townofmammothlakes.ca.gov or Lupita Lopez at 760 965 3667, mlopez@townofmammothlakes.ca.gov.

Regulations governing TOT can be found on the Town of Mammoth Lake's website: townofmammothlakes.ca.gov under the Finance Department pages. Regulations governing TBID assessments can be found on the Visit Mammoth website, visitmammoth.com:

Returns and payments must be postmarked on or before the twentieth day after the close of each month. If the due date of the 20th falls on Saturday, Sunday, or a holiday, the next business day becomes the due date. USPS postmarks will be accepted but self-metered postmarks will not be accepted. Alternatively, you may bring your Return to the TOML office during regular working hours. The Town's office hours are currently 8am-12pm and 1pm-5pm, Monday through Friday.

Please make your check or money order payable to Town of Mammoth Lakes. Payment and Returns can be mailed to:

Town of Mammoth Lakes
Finance Department
P.O. Box 1609
Mammoth Lakes, CA 93546

Please be aware, for security purposes, online remittals are not permitted from computers outside of the United States.

Instructions for filling out the form are below:

All operators of a transient occupancy unit are required to collect and remit Transient Occupancy Tax (TOT) and Tourism Business Improvement District (TBID) assessment to the Town of Mammoth Lakes.

1. Total Gross Rents Received: The charge for the occupancy of any space in any transient occupancy facility and for all services rendered in connection therewith, including but not limited to cleaning fees, pet fees, resort fees, extra person fees, "no show" forfeited deposits, reservation fees, and internet fees.
2. Total Allowable Exemptions: a) Any renter who exercises occupancy for a period greater than thirty (30) consecutive days is no longer considered "transient" and is not subject to TOT or TBID. The operator is required to submit documentation such as leases or room invoices showing the arrival and departure dates, name of the renter, and the total amount paid. b) Stays from federal employees on official business paying with a federal agency credit card or purchase order; Stays from employees on official business of organizations granted exemptions from the U.S. Congress, including AMTRAK, the American Red Cross, and the U.S. Postal Service, etc.
3. Total Taxable Gross Rents: Total Gross Rents Received less Total Allowable Exemptions (Subtract Line 2 from Line 1)
4. Calculate 15% Transient Occupancy Tax (TOT) Due: Fifteen percent (15%) of Total Taxable Gross Rents (0.15 x Line 3)
5. Applicable Penalties and Interest on Delinquent Payments: a) A penalty of 15% or $10.00, whichever is greater, will be added starting the first business day after the due date. b) If delinquent more than thirty (30) days, an additional 15% penalty or $10.00, whichever is greater, will be added. c) Interest will also accrue at a rate of 1.5% for every month and partial month delinquent.
6. Total TOT, Penalties, and Interest Due: Total taxes plus any applicable penalties and interest (Line 4 + Line 5t)
7. Total Gross Rents Received: See Line 1 above
8. Total Allowable Exemptions: Occupancies greater than thirty (30) consecutive days is exempt from TBID
9. Total Taxable Gross Rents: Total Gross Rents Received less Total Allowable Exemptions (Subtract Line 8 from Line 7)
10. Calculate 1% TBID Assessment Due: One percent (1%) of Total Taxable Gross Rents (0.01 x Line 9)
11. Applicable Penalties and Interest on Delinquent Payments: a) A penalty of 15% or $10.00, whichever is greater, will be added starting the first business day after the due date. b) If delinquent more than thirty (30) days, an additional 15% penalty or $10.00, whichever is greater, will be added. c) Interest will also accrue at a rate of 1.5% for every month and partial month delinquent.
12. Total TBID, Penalties, and Interest Due: Total TBID assessment plus any applicable penalties and interest (Line 10 + Line 11t)
13. Total Amount of TOT, TBID, Penalties, and Interest Due: Add Line 6 + Line 12 for the total amount due to the Town of Mammoth Lakes.

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2. Total Allowable Exemptions
(Documentation required when claiming exemptions from occupancies greater than 30 consecutive days or from federal employee or diplomatic stays on official business).. $ ____________________

3. Total Taxable Gross Rents (*Subtract Line 2 from Line 1*) .... $ ____________________

4. Calculate 13% Transient Occupancy Tax Due (*13% of Line 3*) .... $ ____________________

5a. Penalty 1-30 Days Late (*15% of Line 4 or $10.00, whichever is greater*) .... $ ____________________

5b. Penalty 31+ Days Late (*Additional 15% of Line 4 or $10.00, whichever is greater*) .... $ ____________________

5c. Interest (1.5% of Line 4 multiplied by the number of months and partial months delinquent .... $ ____________________

5t. Total Penalties and Interest .... $ ____________________

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3. Total Taxable Gross Rents: Total Gross Rents Received less Total Allowable Exemptions (Subtract Line 2 from Line 1)
4. Calculate 13% Transient Occupancy Tax (TOT) Due: Thirteen percent (13%) of Total Taxable Gross Rents (0.13 x Line 3)
5. Applicable Penalties and Interest on Delinquent Payments: a) A penalty of 15% or $10.00, whichever is greater, will be added starting the first business day after the due date. b) If delinquent more than thirty (30) days, an additional 15% penalty or $10.00, whichever is greater, will be added. c) Interest will also accrue at a rate of 1.5% for every month and partial month delinquent.
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