



City of Orinda
 Finance Department 22 Orinda Way, Orinda, CA 94563
 (925) 253-4223

QUARTERLY TRANSIENT OCCUPANCY TAX RETURN

Return and payment must be received on or before the last day of the month following the quarter reported

Short Term Rental Permit / Tax Certificate # _____

For the quarter ended (check box and complete year):

Mar 31, 20__ June 30, 20__ Sept 30, 20__ Dec 31, 20__ Other*

*If Other, explain here: _____

*If business is sold or suspended, closing tax return must be filed immediately and the tax paid to avoid penalty and interest.

Name: _____ **Property Address:** _____

Phone () _____ **E-Mail:** _____

Number of Nights Occupied: _____ **# Airbnb Rental Nights (If Applicable)** _____

1. Gross rent from occupancy of rooms (tax excluded) Include long-term and other exempt rents even if no taxable rents were received during the reporting period. *Line 1* \$ _____

2. Less Allowable Deductions:

A. Rents collected and reported through Airbnb Bookings (Not applicable if Tax Payer above and Tax Return is for Airbnb, Inc.) \$ _____

B. Occupancy over 29 Days exempt from tax \$ _____

C. Government exemptions (Muni Code 3.12.040 – Attach Form) \$ _____

D. Total deductions (add lines 2A, 2B, and 2C) *Line 2* **(\$)** _____

3. Taxable rents - Line 1 Minus Line 2D *Line 3* \$ _____

4. Tax due – multiply line 3 by 8.5% *Line 4* \$ _____

5. Penalties and interest (If Applicable):

A. Initial Late Penalty: 10% of Line 4, if tax is not received on or before the last day of the month subsequent to quarter reported _____

B. Continued Delinquency: 10% of Line 4, if tax is paid 30 or more days after original due date. _____

C. Interest (0.5% x Line 4 x Number of Months Late) _____

D. Total penalties and interest (add lines 5A, 5B, 5C) *Line 5* \$ _____

6. GRAND TOTAL - Tax, Penalties, and Interest Due (add lines 4 and 5) *Line 6* \$ _____

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

Signature Title Date

**Prepare in duplicate and return original with payment. Retain duplicate copy for your files.
 MAKE CHECK PAYABLE TO: City of Orinda**



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TAX RETURN INSTRUCTIONS

1. All businesses subject to the Transient Occupancy Tax must file for a Tax Certificate with the City of Orinda. For short-term rentals this process is consolidated with the Short-Term Rental Permit issued by the Planning Department. You will need to enter your assigned Certificate number.
2. Check the box for the Quarter that the Tax is being reported.

Quarter	Due Date <i>(Must be received on or before)</i>
Q1 (January, February, March)	April 30 th
Q2 (April, May, June)	July 31 st
Q3 (July, August, September)	October 31 st
Q4 (October, November, December)	January 31 st

A Tax return must be filed even if there are no reportable taxes due for the period.

3. Enter Taxpayer Name, Address, Contact information.
4. Enter the Number of Nights Occupied for the quarter; and for short term rentals booked through Airbnb, Inc. enter the number of nights booked on that platform.
5. (Line 1) Enter all Gross Rents regardless of how they were booked. Include long-term and other exempt rents, even if no taxable rents were received during the reporting period. Deductions are made for exempt rents in the next section.
6. (Line 2) Deductions
 - a. Airbnb Bookings – Enter the rent applicable to stays that were booked using Airbnb. The City currently only has an agreement with Airbnb, Inc. to collect and remit TOT for stays booked using their service. Do not include any rentals made with another reservation platform and / or direct arrangements with the host.
 - b. Stays Over 29 Days – Orinda Municipal Code section 3.12 provides that person occupying a rental shall be deemed to be subject to the tax until the period of twenty-nine (29) days has expired. An exemption applies for the first 29 days if there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy.
 - c. Government Exemptions - Orinda Municipal Code section 3.12.040 provides an exemption for officers and employees of Federal Government, State of California, or Foreign Government when on official business. There is an Exemption form that must be completed by the Guest and Operator and submitted with the tax return.
7. (Line 3) Enter the Taxable Rents by subtracting deductions (Line 2) from Gross Rents (Line 1).
8. (Line 4) Multiply the Taxable Rent by 8.5 percent (.085) . This is the Tax Due provided the payment is made on time.
9. (Line 5) Calculate Penalties and interest if applicable:
 - Amounts paid within 29 days after Due Date – Add 10% Late Fee
 - Amounts paid 30 or more days after Due Date – Add Additional 10% Delinquency Fee
 - Amounts more than 30 days overdue – Add 0.5% per month interest.
10. (Line 6) Grand Total – Add together Tax Due (Line 4) and Any Penalties and Interest (Line 5).
11. Sign and Date the Tax Return.
12. Please Mail your completed return so that it is received by the City on or before the Due Date. Mail To:
Attention: Finance Department 22 Orinda Way Orinda, California 94563

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