

CITY OF IRVINE P.O. BOX 19575

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INSTRUCTIONS FOR COMPLETING A TRANSIENT OCCUPANCY RETURN

A Uniform Transient Occupancy Tax Return must be completed on a monthly basis and forwarded to the City of Irvine along with the proper remittance. The Return and remittance must be *received* by the last day of the subsequent month. **Postmarks will not be accepted.** If the return is filed after the proper due date, the appropriate penalties and interest must be remitted with the return. The following is a line by line explanation of the information required to be included on the return:

Line#	Title	Description
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	1100	200011511011
1	Gross Rental Receipts	The total consideration charged for the privilege of occupying a room. No deductions are allowed from this amount.
2	Permanent Residents	The sum of the gross rents that are attributable to occupancies in excess of thirty (30) consecutive days. The first 30 days are not exempt and should not be included here.
3	Government Employees	The sum of the gross rents that are attributable to federal, state or foreign government employees on official business
		and supported by an "Exemption Certificate for Governmental Agencies".
4	Total Deductions	The sum of Lines 2 & 3.
5	Taxable Rents	Line 1 minus Line 4.
6	Transient Occupancy	The product of 8% multiplied by Line 5.
	Tax	
7	Irvine Hotel	The product of 2% multiplied by Line 5.
	Improvement District	
8	Penalty on late	Original delinquency (1-30 days): 10% of the original tax.
	payment	(10% multiplied by Line 6)
		Continued delinquency (31 + days): an additional 10% of the original tax.
9	Interest on late	Prime Rate + 2% calculated with the following formula:
	payment	((P + 2%) * Line 6/365) * days delinquent
		The Prime Rate can be found at the Federal Reserve Bank's
		website: http://www.federalreserve.gov/releases/h15/data.htm
10	Total Tax, Penalties & Interest	Sum of Lines 6, 7, 8 & 9.