

INSTRUCTIONS

Statistical Information:

Number of Rooms: Enter total number of rooms in hotel/motel/inn. Average Room Rate: Enter the average room rate charged during the reporting period. Average Occupancy Rate: Enter the average occupancy rate for the reporting period. (Do not include complimentary rooms.)

1. Gross Rent: Enter total rent charged during the period indicated.
2. Exemption and Adjustments:
 - A. Total rent for non-transient occupancy. A guest is transient for the first 30 days of continuous stay and therefore taxable for that period. Once a period of 30 days has elapsed, the guest becomes non-transient for the remaining uninterrupted stay. An exemption form is required from each such non-transient guest. If there is a non-refundable contractual agreement providing for a stay of more than 30 days upon check in, the guest is considered non-transient from the first day of stay and therefore not subject to the tax.
 - B. Total amount of government exemptions claimed. A separate government exemption claim form is required from each government employee claiming exemption. A copy of the acceptable proof of exemption must be kept for confirmation that travel is for government business. Please see the exemption claim form for additional information regarding acceptable proof of exemption.
 - C. Please keep copies of documentation supporting the foreign government exemption.
 - D. Total amount of rents erroneously reported during a previous month. Attach an itemized list showing guest name and date of occupancy for each adjustment.
 - E. An operator may provide complimentary non-taxable rooms for promotional purposes not to exceed 1% of the occupied rooms in any reporting month. Should the complimentary rooms provided exceed the 1% corridor, the promotional value for tax purposes shall be considered to be the average daily rate for the day the complimentary room was used.
3. Taxable Rents: Gross rent plus/minus total exemption(s) and adjustments.
4. Calculated Tax: Taxable rent multiplied by the Transient Occupancy Tax rate of 10.5%.
5. Penalties and Interest: The Transient Occupancy Tax is due and payment must be received by the City of Sunnyvale by the last day of the month following the close of each calendar month. Please mail on time to avoid penalties. Any operator who fails to remit the tax within the time required shall pay a penalty of 10% of the amount of the tax (in addition to the amount of the tax). Any operator who fails to remit the tax on or before a period of thirty days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of 10% of the amount of the tax (in addition to the amount of the tax and the 10% penalty first imposed). In addition to the penalties imposed, any operator who fails to remit the tax shall pay interest at the rate of one percent per month or fraction thereof on the amount of the tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.

Records Retention Requirement

Each operator is liable for the collection and payment to the City of Sunnyvale of any tax imposed and to keep and preserve, for a period of 3 years, all records necessary to determine the amount of said tax. City of Sunnyvale's Director of Finance or his/her representative shall have the right to inspect these records within one week of request. The records shall include at least the following:

- a) Daily summary of room occupancy.
- b) Record of each occupancy charge for which an exemption is claimed, including the name of the individual occupying the room, dates of occupancy, and reason for exemption.
- c) List of bad debts claimed for exemption, including name and address of debtor and amount of room rent unpaid.