



CITY OF SAN MATEO

Transient Occupancy Tax (TOT) Return

Every person providing transient lodging for remuneration in the Incorporated City of San Mateo must collect a tax of fourteen percent (14%) on the rent paid, unless that rent qualifies for exclusion or exemption. All allowable exclusions and exemptions must accompany this return form. This tax is due and payable to the City, on or before the last day of the month following the close of period. For failure to pay by the amount prior to the due date, the lodging provider is subject to paying a penalty and interest on the tax due. The initial penalty is ten percent (10%) of the amount due; further delinquency is subject to an additional monthly penalty of ten percent (10% per month). The interest rate is one half of one percent (0.5%) per month or fraction thereof. *Change of ownership, suspension, or disposal of business must be reported to us immediately.*

FILE ONLINE AT: <https://sanmateo.hdlgov.com/>

Lodging Establishment _____	Reporting Period (MM / YYYY) _____
Address _____	Number of Rooms Rented During the Period _____
_____	Number of Rooms Available During the Period _____

This return is subject to audit:

1. Gross Rent Paid for Lodging	1. \$ _____
<u>Allowable Exemptions for:</u>	
2. Excluded Rent - Term (>30 days)**	2. \$ _____
3. Net Taxable Rent: Line 1 minus Line 2	3. \$ _____
4. Tax (14% or 0.14 x Line 3)	4. \$ _____
5. Penalty (Line 4 x 10% or 0.10, for each month past due.)	5. \$ _____
6. Interest (Line 4 x 0.5% or 0.005, for each month or fraction thereof)	6. \$ _____
7. Special tax credits (Attach copies of credit letters)	7. \$ _____
TOTAL AMOUNT DUE (Add Lines 4, 5, 6 and subtract Line 7)	\$ _____

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

_____ Signature	_____ Date
_____ Print Name	_____ Title

Please make check payable to: City of San Mateo

*Mail to: City of San Mateo TOT Processing Center
8839 N. Cedar Ave #212 • Fresno, CA 93720*

*Need assistance? Email us at: SanMateo@HdLgov.com
Phone: (650) 443-9056*

** Term Exclusion: For stays of more than thirty (30) continuous days, or 30 consecutive days stay. In the absence of a prior written contract, the tax must be collected for the first 30 days.