

Return Slip

Mail to:

**Kern County Treasurer-Tax Collector  
Transient Occupancy Tax Unit  
1115 Truxtun Avenue 2nd Floor  
Bakersfield, CA 93301**



**DUE DATES:**

QUARTER 1 - April 1st

QUARTER 2 - July 1st

QUARTER 3 - October 1st

QUARTER 4 - January 2nd

**Please include the following:**

- Payment
- Supporting documentation
- Return (TOT\_070 or TOT\_120)
- Affidavit(s), if applicable
- Exemption Certificate(s), if applicable

**Common errors that delay return processing:**

- Certificate number not included
- Mailing return to incorrect address
- Unsigned or missing forms/supporting documentation

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Additional Questions?

Visit: [www.kcttc.co.kern.ca.us/TOT\\_FAQ](http://www.kcttc.co.kern.ca.us/TOT_FAQ)

# TRANSIENT OCCUPANCY TAX CERTIFICATE

KERN COUNTY TREASURER-TAX COLLECTOR  
TRANSIENT OCCUPANCY TAX UNIT

1115 TRUXTUN AVENUE 2<sup>ND</sup> FLOOR BAKERSFIELD, CA 93301

[www.kcttc.co.kern.ca.us](http://www.kcttc.co.kern.ca.us) | (661) 868-3490 | [kerntot@co.kern.ca.us](mailto:kerntot@co.kern.ca.us)

ESTABLISHMENT NAME:

**CERTIFICATE NUMBER:**

OPERATOR:

**DATE OF ISSUANCE:**

This Transient Occupancy Registration Certificate signifies that the person named has fulfilled the requirements of the Transient Occupancy Tax Ordinance of the County of Kern by registering with the Tax Collector for the purpose of collecting from transients the Transient Occupancy Tax and remitting said tax to the Tax Collector. This certificate does not constitute a hotel business permit, a land use permit or a license to operate a hotel business without full compliance with all other statutes, ordinances and zoning regulations.

Jordan Kaufman  
Treasurer & Tax Collector

By **SAMPLE**

Deputy

THIS CERTIFICATE IS NON ASSIGNABLE AND NON TRANSFERABLE AND SHALL BE PROMINENTLY DISPLAYED IN THE ESTABLISHMENT AS TO BE SEEN BY ALL OCCUPANTS AND PERSONS SEEKING OCCUPANCY.

FAILURE TO POST THE CERTIFICATE IN A PROMINENT PLACE IS A VIOLATION OF SECTION 4.18.230 OF THE KERN COUNTY TRANSIENT OCCUPANCY TAX ORDINANCE.

# Kern County Treasurer-Tax Collector

Jordan Kaufman, Treasurer and Tax Collector

Chase Nunneley, Assistant Treasurer and Tax Collector



## Transient Occupancy Tax Return for Delinquent Taxes

Owner/Operator Name:	<input type="text"/>	Name of Business:	<input type="text"/>	
Address	<input type="text"/>	Address	<input type="text"/>	
City	<input type="text"/>	State	<input type="text"/>	
	Zip Code	<input type="text"/>	City/Area	<input type="text"/>

### 4.16.090 Penalty—Original Delinquency.

Any operator who fails to remit any tax imposed by this chapter within the time required by Section 4.16.070 of this chapter shall pay a penalty of ten percent (10%) of the total amount of the tax in addition to the amount of the tax.

### 4.16.100 Penalty—Continued delinquency.

Any operator who fails to remit on or before the last day of the second calendar month shall pay a second delinquency penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax and the ten percent (10%) penalty first imposed.

### 4.16.120 Penalty—Interest.

In addition to the penalties imposed, any operator who fails to remit any tax imposed... shall pay interest at the rate of one and one-half percent (1.5%) per month... from the date on which the remittance first became delinquent until paid.

Certificate Number  Year  Quarter  Delinquent Date:

1. Total Rental income Received from all units (supporting documents must be attached).

### Allowable Exceptions

2. Total amount for permanent residents and/or extended occupants **over 30 days.**   
(Affidavit(s)/Contract(s) must be attached)
3. Total amount for exempt transients pursuant to **4.16.040.**   
(Copy of Claim of Exemption(s) must be attached)
4. Total Exemptions.

### Taxable Rental Income Calculation

5. Taxable Rental Income (Line 1 minus Line 4).
6. Taxes due (6% of line 5).

### Penalties and Interest:

7. Original Delinquency pursuant to **4.16.090.**  
(10% of Line 6 for failure to Remit)
8. Continued Delinquency pursuant to **4.16.100.**  
(Additional 10% for 2nd month)
- | 9. Penalty Interest pursuant to <b>4.16.120.</b><br>(1.5% for each month delinquent) | Months | Total Penalty |
|--|--------|---------------|
|--|--------|---------------|

10. Total Owed including Penalties

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Name:

Date