

CITY OF BISHOP

INSTRUCTIONS FOR FILING TRANSIENT OCCUPANCY TAX (TOT)/ BISHOP TOURISM IMPROVEMENT DISTRICT (BTID) RETURN

Who Must File

You must file this report if you are an operator of a hotel, as defined by Chapter 3.20.020 of the Municipal Code, within the boundaries of the City of Bishop.

When to File

This report must be filed on or before the last day of the month following the calendar quarter end. If on a monthly reporting basis, the due date is on or before the last day of the month following the reporting month.

Instructions

- **Reporting Month/Quarter:** Complete the month and year **or** calendar quarter for which you are reporting.
- **Hotel Name:** Enter the name of the registered hotel.
- **Hotel Address:** Enter the physical location of the hotel.
- **Line 1 - Total Rents Received:** Enter the total gross amount of all room receipts during the reporting period.
- **Line 2 – Exemptions:**
 - **2a – More than 30 days:** Enter the gross rent receipts for occupants of more than 30 days.
 - **2b – Government Employees:** Enter the total gross receipts for government employees on government business.
 - **2c – Total Exemptions:** Line 2a plus Line 2b
- **Line 3 - Taxable Rental Receipts:** Line 1 minus Line 2c

Transaction Occupancy Tax (TOT)

- **Line 4 –TOT Due at 12%:** Multiply Line 3 by 12%.
- **Line 5 – Penalties**
 - **5a – Delinquency:** If submission date is one or more days after the due date, multiply total tax due from Line 4 by 10%.
 - **5b – Interest:** If submission date is one or more days after the due date, interest is due at .5% per month. Multiply total tax due from Line 4 by .5%, times number of months. Partial month will be prorated based on number of days delinquent.
 - **5c – Total Penalties:** Line 5a plus 5b
- **Line 6 – Total TOT and Penalties:** Line 4 plus Line 5c.

Bishop Tourism Improvement District (BTID)

- **Line 7 – BTID Assessment at 2%:** Multiply Line 3 by 2%.
- **Line 8 – Penalties**
 - **8a – Delinquency:** If submission date is one or more days after the due date, multiply total tax due from Line 7 by 10%.
 - **8b – Interest:** If submission date is one or more days after the due date, interest is due at .5% per month. Multiply total tax due from Line 7 by .5%, times number of months. Partial month will be prorated based on number of days delinquent.
 - **8c – Total Penalties:** Line 8a plus 8b
- **Line 9 – Total BTID and Penalties:** Line 7 plus Line 8.
- **Line 10 – Total Amount Due:** Line 6 plus Line 9.