

## **INSTRUCTIONS**

- LINE 1.** Report total amount of all rents charged, whether actually received or not.
- LINE 2.** Amount of rents charged occupants who have remained as tenants for more than 30 consecutive days.
- LINE 3.** Amount of rents charged representatives of exempt governmental agencies.<sup>\*1</sup> Return original copy of each Exemption Certificate with this Quarterly Return. The amount reported must be the total of the amounts shown on the certificates. Additional Exemption Certificates may be printed from our website.

**PENALTIES:** Any operator who fails to file and remit the tax due within 30 days of the close of the reporting period shall pay a penalty of 10% of the amount of the tax due; and if the operator fails to file and remit the tax due for an additional 30-day period beyond that, he shall be required to pay a further 10% penalty.

**INTEREST:** In addition to the penalties imposed, interest shall be added to the amount due at the rate of one-half of the 1% 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** pertaining to this tax must be kept for four (4) years (RTC 7280).

**FOR FURTHER DETAILS**, refer to City of Santa Rosa Code Section 3-28, a copy of which may be obtained by accessing our website at: [www.srcity.org/tot](http://www.srcity.org/tot) .

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<sup>\*1</sup> City Code Section 3-28.03 B. & C. define exempt governmental agencies as follows:

(B) Any Federal or State officer or employee when on official business;  
( *NOTE: Exemption does not apply to City or County officers or employees* )

(C) Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty. No exemption shall be granted except upon a claim therefore made at the time rent is collected and under penalty of perjury upon a form prescribed by the Tax Collector.