



CITY OF LAKE FOREST

Transient Occupancy Tax (TOT) Return

Every person providing transient lodging for remuneration in the Incorporated City of Lake Forest must collect a tax of ten (10%) 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 20th 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) up to a maximum of fifty (50) percent. The interest rate is one percent (1%) per month or fraction thereof. *Change of ownership, suspension, or disposal of business must be reported to us immediately.*

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

ACCOUNT NO: _____

PIN: _____

Lodging Establishment Name and Address _____

Reporting Period (MM / YYYY) _____

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. Government Agencies	2. \$ _____
3. Adjustments	3. \$ _____
4. Total Exemptions (Add Line 2 and 3) - Documentation must be attached	4. \$ _____
5. Net Taxable Rent: Line 1 minus Line 4	5. \$ _____
6. Tax (Line 5 x 10% or 0.10)	6. \$ _____
7. Penalty (Line 6 x 10% or 0.10, for each month past due)	7. \$ _____
8. Interest (Line 6 x 1% or 0.01, for each month or fraction thereof)	8. \$ _____
TOTAL AMOUNT DUE (Add Lines 6, 7 and Line 8)	\$ _____

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 Lake Forest

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

Need assistance? Email us at: LakeForest@HdLgov.com
Phone: (949) 528-3797

Occupants remaining in a hotel after the expiration of the thirty (30) days are required to re-register and the thirty (30) day time period shall start anew. **3.25.020**