



**OFFICE OF THE TREASURER-TAX COLLECTOR**  
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## **INSTRUCTIONS**

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### **TRANSIENT OCCUPANCY TAX RETURN**

1. Even if there is no tax due, a tax return must be filed with the Treasurer-Tax Collector.
2. Last Timely Payment Date: The last business day of the month following the close of the reporting period.
3. Penalty (Line 6): If paid within 30 days after delinquent day, 10% of the amount of the tax on Line 4. If paid more than 30 days after delinquent day, an additional 10% of the Transient Occupancy Tax plus the 10% original penalty will be due.
4. Interest (Line 7): In addition to penalty, 1-1/2% per month or fraction thereof on the amount of the tax on Line 4 from the delinquent date to date of payment [Sec.1-4-131(d)].
5. Remittance: Checks should be payable to County of Orange.
6. All records substantiating the returns must be retained for a period of not less than three years from the date of payment.
7. Change of address of ownership must be reported immediately in writing to the Treasurer-Tax Collector.
8. Upon cessation of business for any reason, returns and payments are due immediately to the Treasurer-Tax Collector. Contact [TOT@octreasurer.gov](mailto:TOT@octreasurer.gov) for necessary forms.
9. Submit an Affidavit of Extended Occupancy form for each exemption taken. Submit a copy of exemption documentation.
10. Tax credit for prior quarters cannot be claimed on the current quarter return. However, tax credit may be claimed in the same quarter as collected when the tax has been refunded or credited to the tenant by the operator, and the occupancy requirement has been met. Please note that refunds cannot be claimed for periods in which tenants occupied rooms without having signed a rental agreement.