



**Transient Occupancy Tax (TOT)
Operator Questionnaire**

Operator/Organization Name:

Respondent:

Title:

Date:

Contact Phone Number:

Certificate and/or Account #:

OVERVIEW:

1. Type of facility:

hotel/motel bed & breakfast resort vacation home
property management company
residence guest room(s) other (describe)

2. Number of rooms/rentals: Structure description:

3. Transient Occupancy Tax Certificate displayed? Yes If yes, where?
No

4. Brochure available? Yes (please provide) No

5. Accounting system: Name

(select type of system) manual computerized outside service

6. Does your organization have a lodging system that is separate from your accounting system?

Yes If yes, provide name of lodging system
No

7. Briefly describe the functions of the lodging system (reservations, occupancy folios, cash receipts, etc.):

8. Please describe your organization's process for preparing quarterly TOT returns (include a list of the reports used to prepare the returns):

9. Are your organization's accounting records that support the quarterly TOT returns complete and available? Yes No (explain)

*NOTE: **Accounting records** include, but are not limited to, the following examples: Balance Sheet, Profit & Loss Statement, detailed general ledger report, folios/invoices from lodging system, signed long-term rental agreements, payment receipts, bank statements, supporting documentation for all deposits, federal tax returns, occupancy reports from the lodging system, and any other reports/schedules used to prepare the quarterly TOT returns.*

10. What is your organization's record retention policy for accounting and lodging records?

11. Does your organization offer package deals (e.g. lodging prices that include ski lift tickets, massages, meals, etc.)? Yes No

If yes, please provide a detailed description of the packages your organization offers and the services and/or items the package includes:

12. How are package deals recorded in your lodging system and accounting system?

13. Does your organization collect a deposit from guests at the time reservations are made?

Yes If yes, explain how amount is calculated

No (if no, skip to question 14)

If yes, does your organization apply and collect TOT on reservation deposits?

Yes No

If yes, if/when a deposit is returned or forfeited; does your organization return the TOT back to the guest, county or other? Guest County Other (explain)

14. Briefly describe your organization's cancellation policy:

15. Does your organization charge a fee to guests who make a reservation but do not arrive ("No Show" fee)?

Yes (If yes, how is the fee calculated?)

No

16. Briefly describe any mandatory room related fees and services (e.g. resort fees, maid/cleaning fees, pet fees, late check-out fees, roll-away bed fees, etc.)

I, _____ certify that the foregoing is true and correct.

Date:

Signature:

Title:

Please mail your completed questionnaire to:

Internal Audit Division, Placer County Auditor-Controller
2970 Richardson Drive, Auburn, CA 95603

Or email to:

internalaudits@placer.ca.gov