

ADMINISTRATIVE SERVICES

**Fiscal Services** 

## **TRANSIENT OCCUPANCY TAX QUESTIONNAIRE**

				DATE		
NAME OF HOTEL				NUMBER OF ROOMS		
ADD	DRESS			PHONE		
CITY	۲ ۲	TATE	ZIP	FAX		
NAM	IE AND TITLE OF RESPONDENT			PHONE		
SIGNATURE OF RESPONDENT				CONTACT PERS	CONTACT PERSON	
	ASE PROVIDE DETAILED RESPONSES TO ACH ADDITIONAL PAGES TO THIS QUESTIO		G QUESTION	5. IF ADDITIO	NAL SPACE IS REQUIRED,	
	escribe the Hotel's internal control procedur		alloction and r	ecording of room	n rants and the reporting of	
	uch rents on the Transient Occupancy Tax (TC		onection and r	ecording of roof	in rents and the reporting of	
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	lentify the following charges that the Hotel ir nark in the appropriate column:	ncludes in the roo	m rents report	ed on the TOT ta	x returns by placing a check	
A.	EXTRA ROOM GUESTS	INCLU			NO CHARGE TO GUEST	
л. В.	ROLL-AWAY BEDS					
с.	CRIBS					
D.	MEAL AND BEVERAGES (Room service)					
E.	MAID AND LAUNDRY SERVICES					
F.	TELEPHONE, MODEM AND FAX SERVICES					
G.	CABLE TV MOVIE RENTALS					
Н.	PARKING					
١.	ENERGY SURCHARGE					
J.	PET FEES					
K.	HIGH SPEED INTERNET ACCESS					
3. Describe the Hotel's accounting policies and procedures related to handling advance cash deposits. When do such						
C	deposits get recognized as room rents?					

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4.	Describe the Hotel's accounting policies and procedures related to the handling of guaranteed credit card reservations. When do "no shows" get recognized as room rents?
5.	Describe the Hotel's accounting policies and procedures for handling meals and beverages (full breakfast, continental breakfast, happy hour cocktails) that are included in the room rate, if applicable.
6.	Describe the Hotel's accounting policies and procedures for handling promotional items (such as ticket to sporting events, theme parks, etc.) that are included in the room rate, if applicable.
7.	Describe the Hotel's policies and procedures for determining, documenting and reporting guests who are exempt from paying transient occupancy taxes.
8.	Describe the Hotel's accounting policies and procedures for reporting transient occupancy taxes on "complimentary", "employee-rate" and "bartered" rooms.
9.	Does the Hotel segregate transient occupancy taxes collected in the operator's accounting records prior to their remittance to the City of Irvine, California? If not, describe how transient occupancy taxes are maintained prior to their remittance.