

City of Mt. Shasta

TOT Reporting Information

A tax form **must** be filed even if there is no tax due for that period. If you have no receipts to report for a period, please either email a completed reporting form to tot@mtshastaca.gov or report zero amounts due through the host compliance website listed above.

Businesses Authorized for Quarterly Reporting

Transit Occupancy Tax is due 30 days following the last day of the reporting period. The following reporting schedule applies if you are a **QUARTERLY** tax account:

FIRST QUARTER:	January 1 – March 31	Tax Due:	Apr 30	Delinquent:	May 1
SECOND QUARTER:	April 1 – June 30	Tax Due:	July 31	Delinquent:	Aug 1
THIRD QUARTER:	July 1 – September 30	Tax Due:	Oct 31	Delinquent:	Nov 1
FOURTH QUARTER:	October 1 – December 31	Tax Due:	Jan 31	Delinquent:	Feb 1

Businesses Authorized for Monthly Reporting

Transit Occupancy Tax is due 30 days following the last day of the reporting period. The following reporting schedule applies if you are a **MONTHLY** tax account:

JANUARY	Tax Due: February 28	Delinquent: March 1
FEBRUARY	Tax Due: March 31	Delinquent: April 1
MARCH	Tax Due: April 30	Delinquent: May 1
APRIL 1	Tax Due: May 31	Delinquent: June 1
MAY	Tax Due: June 30	Delinquent: July 1
JUNE	Tax Due: July 31	Delinquent: August 1
JULY	Tax Due: August 31	Delinquent: September 1
AUGUST	Tax Due: September 30	Delinquent: October 1
SEPTEMBER	Tax Due: October 31	Delinquent: November 1
OCTOBER	Tax Due: November 30	Delinquent: December 1
NOVEMBER	Tax Due: December 31	Delinquent: January 1
DECEMBER	Tax Due: January 31	Delinquent: February 1