

City of Mt. Shasta

TOT Reporting Information

A tax form **must** be filed even if there is no tax due for that period. All payments, including zero reports must be submitted online at <https://mtshasta.munirevs.com>.

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	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