

# CITY OF SANTA CRUZ UTILITY USERS TAX RETURN

**TAX PERIOD: (MONTH, YEAR):**

**TYPE OF UTILITY SERVICE:**

(Submit separate form for each type)

<b>1. GROSS SERVICE CHARGES</b>	\$	
2. LESS: TAX EXEMPTION (ATTACH EXPLANATION AND SUPPORTING DOCUMENTS)	\$	Do not write here
3. LESS: RESIDENTIAL EXEMPTION	\$	
<b>4. NET SERVICE CHARGES</b>	\$	
5. LESS: AUTHORIZED REFUNDS	\$	
6. LESS: OTHER DEDUCTIONS (ATTACH EXPLANATION AND SUPPORTING DOCUMENTS)	\$	
<b>7. TAXABLE SERVICE CHARGES</b>	\$	
<b>8. TAXES DUE (8.5% OF LINE 7)</b>	\$	
9. AMOUNT OF TAXES PAID WITH RETURN	\$	
10. AMOUNT OF UNDERPAYMENT (ATTACH EXPLANATION)	\$	
11. AMOUNT OF OVERPAYMENT (ATTACH EXPLANATION)	\$	
12. PENALTIES (IF ANY)	\$	
13. INTEREST (IF ANY)	\$	

**The undersigned certifies that the information set forth in this return is true and accurate.**

**Name and Address of Operator:**

\_\_\_\_\_  
SIGNATURE and TITLE

PHONE NUMBER: \_\_\_\_\_

**Mail completed return with your remittance to the City of Santa Cruz, Finance Department  
1200 Pacific Ave Suite 290, Santa Cruz CA 95060. Please call 831-420-5070 with any  
questions regarding your account. A return must be filed for zero charges.**

**Directions for completing return by line item:**

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| <ol style="list-style-type: none"> <li>1. <u>Gross service charges</u> are all charges billed to service users for utilities.</li> <li>2. <u>Tax Exemption</u>: Governmental entities are exempt from the tax. On a semiannual basis, please provide a list of all governmental entities claiming the exemption.</li> <li>3. <u>Residential Exemption</u>: The first \$100.00 of monthly charges for combined gas and electricity services is exempt from this tax for seniors (65 or older) and for customers receiving a discount through the Pacific Gas and Electric Company's California Alternate Rates for Energy (CARE) Program.</li> <li>4. <u>Net Service Charges</u>: Line 1 less lines 2 and 3.</li> <li>5. <u>Authorized Refunds</u>: Taxes that were illegally or erroneously collected and were refunded to utility users. Credit for refunds must be claimed within three years from the date of overpayment. Please submit a list with each return of such users, including name, address, and amount of the refund.</li> <li>6. <u>Other Deductions</u>: Other deductions are adjustments to the tax due to an error in calculating the charges for utilities.</li> <li>7. <u>Taxable Service Charges</u>: Line 4 less lines 5 and 6.</li> <li>8. <u>Taxes Due</u>: Line 7 multiplied by 8.5%.</li> </ol> | <ol style="list-style-type: none"> <li>9. <u>Amount of Taxes Paid with Return</u>: Amount of remittance sent with return.</li> <li>10. <u>Amount of Underpayment</u>: Taxes that were not collected because a service user intentionally refused to pay the tax. Taxes on accounts that were assigned to a collection agency and bad debts that were written off. Please submit a list with each return of such users, including name, address, charges subject to tax, and the tax billed.</li> <li>11. <u>Amount of Overpayment</u>: Collection of taxes on accounts that were previously assigned to a collection agency and/or bad debts that were previously written off.</li> <li>12. <u>Penalties</u>: Returns are due monthly on or before the last day of the following month. Any service supplier who fails to remit any tax imposed within the time required shall pay a penalty of ten percent of the amount of the tax for each month late, up to a maximum of fifty percent of the tax owed.</li> <li>13. <u>Interest</u>: In addition, to the penalties imposed, a service supplier who fails to remit any tax imposed by this ordinance shall pay interest at the rate of one and one-half percent per month or fraction thereof on the amount of tax.</li> </ol> |
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