

Department of Finance

Chad Rinde
Director



County of Sacramento

Divisions

- Auditor-Controller
- Consolidated Utilities Billing & Services
- Investments
- Revenue Recovery
- Tax Collection & Licensing
- Treasury

**Utility User Tax Collection Report
Pursuant to County Code Chapter 3.40
Telephone Services User Tax**

Tax for month of _____, _____

Reporting Utility _____

General Information

- A. File return even though no tax may be due.
- B. Retain all records substantiating this return for three years.
- C. The tax is due on or before the last day of the month following the reporting period in which the tax was collected.

IF THE TAX IS NOT PAID ON OR BEFORE THE DUE DATE, A 5% PENALTY IS ADDED, PLUS INTEREST OF ONE AND ONE-HALF PERCENT (1.5%) PER MONTH WILL ACRUE. If payment is not remitted within two working days after the due date an additional 15% penalty is added for a total of 20% of the amount of tax owed.

| | | |
|----|--|-----------------|
| 1. | Total Taxable Revenue | \$ _____ |
| | Less: *Uncollected Revenue | (_____) |
| 2. | Net Taxable Revenue | _____ |
| 3. | Tax (2.5% of Line 2) | _____ |
| | Less: *Credits/Adjustments | (_____) |
| | *Write-offs | (_____) |
| | *Customer Refusals | (_____) |
| 4. | Net Utility Tax Due County | _____ |
| 5. | Penalties (Within 2-days = 5% of line 4, after 2-days = 20%) | _____ |
| 6. | Interest (1 ½% of line 4) per month | _____ |
| 7. | TOTAL PAYMENT ENCLOSED | \$ _____ |

***Itemized list must be attached for all starred items.**

All entries in this report are submitted based on general ledger and accounts receivable information available for review. I certify under penalty of perjury that the foregoing statements are true, correct, and complete to the best of my knowledge.

| | | | |
|--------------------------|-------|-------------|------|
| Prepared by (Print Name) | Title | Phone/Email | Date |
|--------------------------|-------|-------------|------|

Make check payable to: Sacramento County

Mail return and payment to: Sacramento County, Report & Account Services Unit - UUT, 700 H Street, Room 1710, Sacramento, CA 95814.

If you have questions regarding this form or the Utility User Tax, please contact staff by phone at 916-874-8700 or by email at Finance-TOT-UUT@saccounty.gov.