



# CITY OF LOS ALAMITOS

Finance Department  
3191 Katella Ave Los Alamitos, CA 90720  
[www.cityoflosalamitos.org](http://www.cityoflosalamitos.org)

## UTILITY USER TAX RETURN

### Instructions for Completing the Utility User's Tax Return

A Utility User's Tax Return must be completed monthly and forwarded to the City of Los Alamitos Finance Department along with the proper remittance. The return and remittance must be received by the last day of the subsequent month. If the return is filed after the proper due date, the appropriate penalties and interest must be remitted with the return.

The following is a line-by-line explanation of the information required to be included on the return.

Line #	Title	Description
1	Gross Collections or Charges	Total charges for service, telephone, gas, water, and electric.
2	Less Exempt Accounts	Sum of the charges to businesses that are exempt from utility user's tax.
3	Other Non-Taxed Collections or Charges	Sum of the charges for non-taxable services
4	Taxable Collections or Charges	Sum of line 1 less line 2 and 3
5	Tax Due	Line 4 multiplied by; 5% for Cable Users Tax, 5% for Telecommunications and 6% for Electricity, Gas, or Water.
6	Adjustments	Adjustment to the tax due. All adjustments must have an explanation attached to the utility user's tax return.
7	Penalty on Late Payment	Original delinquency (1-30 days): 5% of the original utility user's tax. Continued delinquency (31 + days): pay a total penalty of 20% of the original tax.
8	Interest on Late Payment	1.5% interest per month on unpaid balance, calculated with the following formula: $(\text{Line } 5 * 1.5\%) / 365 * \text{days delinquent}$
9	Total Tax, Penalty & Interest	Total tax, penalty & interest due: Sum of Line 5, 6, 7, and 8.

**City of Los Alamitos Municipal Code § 3.20.010 through 3.20.240**

If you have any questions regarding this form, please call (562) 341-3538 or email us at [Swang@cityoflosalamitos.org](mailto:Swang@cityoflosalamitos.org). For more information, please refer to our UUT website: <https://cityoflosalamitos.org/184/Utilities>