

Frequently Asked Questions

- What are the responsibilities of service suppliers?
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- What if the due date falls on a Saturday, Sunday, or Holiday?
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What are the responsibilities of service suppliers?

The service supplier is required to collect Utility User's Tax (UUT) at the time the utility payments are collected from the user and remit the taxes to the City monthly.

When are UUT Returns due?

Payments are due by the last day of the subsequent month.

What if the due date falls on a Saturday, Sunday, or Holiday?

If the due date falls on a Saturday, Sunday, or Holiday, payments are due the following business day.

How do I remit taxes and returns?

You may send the payment and returns to City of Irvine, P.O. Box 19575, Irvine, CA 92623-9575. Please click [here](#) for additional methods of remittance. To avoid penalties and late fees, Electronic Fund Transfer (EFT) form of payment is highly recommended.

What is the penalty for delinquent payments?

Original Delinquency: Any supplier who fails to remit any tax imposed within 30 days of when it was due is required to pay a penalty in the amount of 10% of the amount of the tax in addition to the amount of the tax.

Continued Delinquency: Any supplier who fails to remit any delinquent remittance on after 30 days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of 10% of the amount of the tax in addition to the amount of the tax.

Interest: 8% interest per month is due on all unpaid balances.

Who qualifies for UUT exemption?

- Residential service users.
- Not-for-profit and nonprofit business, providing an IRS letter of determination confirming exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Insurance companies, providing appropriate documentation certifying the company is in the insurance business.