

County of Sonoma
Transient Occupancy Tax & Business Improvement Area Assessment Return Instructions

You may now file online! Please visit <https://sonomacounty.hdlgov.com/home/index/tot> to get started.

To file by mail or in person, please complete the return in its entirety. Returns and all other forms are located on our website: <https://sonomacounty.ca.gov/acttc-tot/biaforms>. Incomplete returns may be rejected and subject to penalties and interest.

Returns must be filed each quarter even if a tax is not due.
Supporting documentation must be submitted with your return.

Line 1. TOT Gross Receipts - The total consideration (rent) charged to the transient (guest) for accommodations

Line 2. Airbnb Adjustment – Total Gross Earnings from Airbnb

Line 3. Vrbo Adjustment - Total Gross Earnings from 2/1/2024 onwards

Line 4. Other Exemptions:

- If transient/guest was from a government agency and had the appropriate qualifying credentials
- If transient/guest occupied a room for more than 30 days
- If the transient/guest meets the qualifications of the “other purposes” form

Line 5. Add lines 2, 3, and 4 (line 2 + line 3 + line 4)

Line 6. Subtract line 5 from line 1 (line 1 – line 5)

Line 7. Multiply line 6 by 12 percent (line 6 x 0.12)

If you qualify for BIA, please complete the next section:

Line 8. TOT Gross Receipts - The total consideration (rent) charged to the transient (guest) for accommodations
Line 9. Airbnb Adjustment – Total Gross Earnings from Airbnb

Line 10. Other Exemptions

Line 11. Add lines 9 and 10 (line 9 + line 10)

Line 12. Subtract line 11 from line 8 (line 8 – line 11)

Line 13. Multiply line 12 by 2 percent (line 12 x 0.02)

Line 14. Add lines 7 and 13 (line 7 + line 13)

Returns received or postmarked after the due date are subject to delinquent penalties and interest.

Indicate number of months late in the space provided above line 15

Line 15. If 1 month late, multiply line 14 by 10 percent (line 14 x 0.10)

Line 16. If 2 or more months late, multiply line 14 by 10 percent (line 14 x 0.10)

Line 17. Multiply line 14 by 1.5 percent and by the number of months late (line 14 x 0.15 x # of months late)
Line 18. Add lines 15, 16, and 17 (line 15 + line 16 + line 17)

Line 19. Add line 14 and 18 (line 14 + line 18)

Please sign and date the bottom of the form. Mail or drop your return, remittance, and supporting documentation to:

Sonoma County Tax Collector
Attn: TOT
585 Fiscal Drive, Suite 100
Santa Rosa, CA 95403

Records used to create the quarterly TOT Returns should be maintained by the operator/owner/PM

If you have any questions, please contact our office by email at tot@sonoma-county.org



Transient Occupancy Tax & Business Improvement Area Assessment Return

AUDITOR-CONTROLLER TREASURER-TAX COLLECTOR DEPARTMENT

585 Fiscal Drive, Suite 100, Santa Rosa, CA 95403

Phone: (707) 565-7133

Email: tot@sonoma-county.org

AMENDED RETURN

QUARTER/MONTH:		YEAR:	
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TOT Cert No:	
Property Name:	
Property Address:	
City, State, Zip:	

Owner/Manager:	
Mailing Address:	
City, State, Zip:	
Email:	

		TAX OFFICE USE
1. TOT Gross Receipts		
2. Airbnb Adjustment		
3. Vrbo Adjustment		
4. Other Exemptions		
5. TOT Adjustments/Exemptions		
6. Taxable Receipts		
7. TOT Due		
8. BIA Gross Receipts		
9. Airbnb Adjustment		
10. Other Exemptions		
11. BIA Adjustments/Exemptions		
12. Assessable Receipts		
13. BIA Due		
14. Total TOT & BIA Due		
Number of months late beginning with delinquency date:		
15. 1st Penalty		
16. 2nd Penalty		
17. Interest		
18. Total Penalties & Interest Due		
19. Total Amount Due		

I declare under penalty of perjury, that the information contained herein is true and correct to the best of my knowledge.

Signature

Printed Name/Title

Date

You are required to submit this return and pay the tax pursuant to Sonoma County Ordinances 5823, 6173, and 5525. This return, your remittance, and supporting documentation, must be filed with the Tax Collector's office by the due date. Even if no tax is due a tax return and applicable supporting documentation must be filed with the tax collector. Returns received or postmarked after the due date are subject to delinquent penalties and interest.

Make checks payable to Sonoma County Tax Collector

Retain a copy for your records.