

Important Notes From The Transient Occupancy Tax Desk

Phone: (707) 565-7133 | E-mail: tot@sonoma-county.org | Web: <http://www.sonoma-county.org/tax/tot>

❖ **YOU WILL BE BILLED FOR UNSUPPORTED 9% BOOKINGS**

The Tax Collector will honor your previously booked/confirmed reservations at 9% only if you provide supporting documentation that adds up the amount reported on Line 1. The supporting documentation must show the stay was booked at 9% by 12/31/16 and took place by 12/31/17. Failure to provide the required documentation will result in those stays being subject to the new TOT rate of 12%.

❖ **YOU WILL BE BILLED FOR UNSUPPORTED AIRBNB ADJUSTMENTS :**

- Airbnb Gross Rents must be included in the amount reported on Line 1, along with your bookings from all other methods or platforms. For audit purposes you are required to maintain accurate records of all reported transactions, including those from Airbnb.
- If Occupancy Taxes = \$0: These transactions must be reported and taxed at 9%. These are transactions that were booked prior to 01/01/17, the effective date of the Airbnb agreement, and you must calculate and remit the tax due.
- A Gross Earnings Report is required: You must provide a Gross Earnings Report/CSV Export from Airbnb's website or your Airbnb adjustment will be invalid. Contact Airbnb if you need assistance obtaining it. If you have multiple properties, you must clearly identify them since Airbnb does not. Please select only the beginning and ending months that apply to the filing period.

Sample Gross Earnings Report (a CSV Export is also acceptable):

Date	Type	Details	Gross Earnings	Occupancy Taxes
01/29/2017	Reservation	Jan 28 - 30, 2017 M4382M	\$650	\$78
01/15/2017	Reservation	Jan 14 - 16, 2017 PP3BWH	\$650	\$78

❖ **VRBO/HOME AWAY REPORTING:** If using "Reservation Details", report the "Nightly Rent" + "Cleaning" as Gross Rents. Do NOT add back the service fee. If using the transactions export, report only the "Taxable Revenue" column. Do NOT report the "Your Revenue" column.

❖ **THE CURRENT TOT RATE IS 12%**

Voter approved Measure L increased the TOT rate from 9% to 12% effective January 1, 2017.

❖ **TAX RETURN LINES 2 – 4:** These are reductions to your Gross Rents. Please subtract them.

❖ **ZERO GROSS RENTS:** A quarterly Tax Return still needs to be filed even if you had no rent receipts during the quarter. Enter \$0.00 in Lines 1, 5, 7, 8 and 12 and send in your signed Tax Return.

❖ **EXEMPTIONS:** If you had rent receipts that qualify for exemptions (over 30 days or qualified government employees) you must attach an Exemption Claim Form to support the exempted amount. Without the required Exemption form(s) your exemptions are considered invalid and subject to TOT and/or BIA. Exemption forms are available on our website.

❖ **CLOSING YOUR VACTION RENTAL:** Please complete a Request to Close Transient Occupancy Tax (TOT) Certificate Form (located on our website) for any TOT Certificate you wish to close. You need to file and pay any outstanding taxes and return your TOT Certificate (if available) prior to closing your TOT Certificate.