

Important Notes For PROPERTY MANAGERS From The Transient Occupancy Tax Desk

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

❖ **KEEPING YOUR INVENTORY LIST CURRENT IS A PRIORITY!**

- TO REMOVE A PROPERTY FROM YOUR INVENTORY LIST: Please complete a Request to Close Transient Occupancy Tax (TOT) Certificate Form (located on our website) for any PROPERTY you wish to remove from your inventory list. You need to file and pay any outstanding taxes before it will be removed from your inventory list. YOU MUST PROVIDE AN EFFECTIVE DATE
- TO ADD A PROPERTY TO YOUR INVENTORY LIST: Please complete a Registration Form for Property Managers. The top section of the form is for the new property's information. The bottom section is for YOUR information. YOU MUST PROVIDE AN EFFECTIVE DATE

❖ **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.

❖ **9% BOOKINGS - IF YOU REPORT, SEND IN SUPPORT**

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%.**

❖ **FILING REQUIREMENTS**

- One TOT Return that reports the totals from the PM Detail Report
- One BIA Return that also reports the totals from the PM Detail Report (BIA qualifiers only)
- One PM DETAIL REPORT - We e-mailed this report to you last quarter. It is available via e-mail, upon request.

PM DETAIL REPORT Required Format:

PROPERTY NAME	TOT CERT #	GROSS RENT RECEIPTS AT 9%	OVER 30 DAY EXEMPT	NET TAXABLE RCPTS AT 9%	TOT TAX AT 9%	GROSS RENT RECEIPTS AT 12%	OVER 30 DAY EXEMPT	AIRBNB ADJ	NET TAXABLE RCPTS AT 12%	TOT TAX AT 12%	BIA TAXABLE RCPTS AT 2%	BIA AT 2%	AMOUNT DUE
				0.00	0.00				0.00	0.00	0.00	0.00	0.00
				0.00	0.00				0.00	0.00	0.00	0.00	0.00

❖ **AIRBNB REPORTING:**

- Airbnb Gross Rents must be included in the amount reported on Line 1, along with your bookings from all other methods or platforms. They must also be included in the Airbnb Adjustment column on the PM Detail Report. 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.
- A Gross Earnings CSV Export is required: You must provide your Gross Earnings CSV Export from Airbnb's website or your 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 of Airbnb Gross Earnings CSV Export:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Date	Type	Confirmation Code	Start Date	Nights	Guest	Listing	Details	Reference	Currency	Amount	Paid Out	Host Fee	Cleaning Fee	Gross Earnings	Occupancy Taxes
2	4/6/2017	Reservation	YNP24S	4/5/2017	4	John Doe	JohnsVacRental			USD	4103		127	250	4230	508
3	4/6/2017	Reservation	XRF96V	5/4/2017	3	Jane Doe	JanesVacRental			USD	3080		95	150	3175	381
4																

❖ **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.

❖ **ZERO GROSS RENTS:** If one of your properties has \$0 Gross Rents during the quarter, you still need to include it in your PM Detail Report. Enter \$0.00 under the 9% and 12% Gross Rent columns.

❖ **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.