

Important Notes For Property Managers From The Transient Occupancy Tax Desk

You can reach us at (707) 565-7133 or by e-mail at tot@sonoma-county.org

❖ PLEASE COMPARE YOUR INVENTORY OF PROPERTIES TO THE INVENTORY LIST WE SEND YOU

- 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 END DATE.
- TO ADD A PROPERTY TO YOUR INVENTORY LIST: Please complete your Property Manager Registration Form. 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 START DATE.

❖ FILING REQUIREMENTS

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

This is the REQUIRED REPORTING and PREFERRED FORMAT for the PM DETAIL REPORT

PROPERTY NAME	TOT CERT #	GROSS RENT RECEIPTS AT 12%	ALL EXEMPTS: +30 DAY & GOV'T	AIRBNB ADJ	NET TAXABLE RCPTS AT 12%	TOT TAX AT 12%	BIA TAXABLE RCPTS AT 2%	BIA AT 2%	AMOUNT DUE

❖ THE TOT RATE IS 12%; REPORTING AT 9% WILL NO LONGER BE HONORED

Voter approved Measure L increased the TOT rate from 9% to 12% effective January 1, 2017. Beginning with the January – March 2018 quarter, the 12% TOT rate will apply to All Gross Rents regardless of booking date or actual amount of tax collected from occupants. All attempts to report at the 9% TOT rate will be denied.

❖ TAX RETURN LINES 2 & 3: These are reductions to your Gross Rents. Please subtract them.

❖ 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 of 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 paid at 12% unless you provide clear evidence of an error in tax collection on the part of Airbnb. This includes bookings that were made prior to the Airbnb Voluntary Collection Agreement (VCA) going into effect on January 1, 2017. If you have Over 30 Day Exemptions on your Gross Earnings Report, do not report them as an Airbnb Adjustment; instead report them as an Exemption on Line 2.
- A Gross Earnings CSV Export is required: Paid Out Reports/amounts are not valid support for your Airbnb Adjustment. You must provide a Gross Earnings Report from Airbnb's website so we can verify Airbnb is collecting and remitting transient occupancy tax on the properties you manage. Ideally, this should be forwarded to us unedited and may be required to complete your filing. 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		260	4230	508
3	4/6/2017	Reservation	XRF96V	5/4/2017	3	Jane Doe	JanesVacRental			USD	3080		95	158	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 must still include it in your PM Detail Report. Enter \$0.00 under the Gross Rent Receipts column.

❖ 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.

Visit our website to find the TOT Ordinance, forms, and other TOT related information at www.sonoma-county.org/tax/tot