

**West Marin 10% Pre-Booked Reservations**

**Transient Occupancy Tax Return  
County of Marin, State of California**

TOT Number: \_\_\_\_\_

Situs Address: \_\_\_\_\_

**TOT West Marin pre-booked reservations 10%**

Owners, operators, authorized agents and property managers are required to submit this tax return form and remit the corresponding tax pursuant to Marin County Chapter 3.05 and California Revenue and Taxation Code 7280-7283.51.

**\*\*\*READ FIRST\*\*\***

**Requirement checklist: Submit with this TOT tax return**

\_\_\_\_: West Marin 10% TOT pre-booked tax return

\_\_\_\_: West Marin 14% TOT tax return

\_\_\_\_: Supporting document: Documentation is required that demonstrates the booking date occurred before January 1, 2019 and TOT collected was based on 10% of the rent.

**NOTE: Failure to complete each requirement will result in the tax return being filed at the 14% rate.**

**Reporting Period:** \_\_\_\_\_  
**Report gross rents for the specified reporting period only.**

This TOT return should be accompanied by a standard 14% West Marin TOT tax return  
**(Please see reverse for instructions)**

1	<b>Total Gross Rent for Occupancy of Rooms-</b> <i>Rents at 10% booked prior to December 31, 2018 (Do not report Airbnb rents on this tax return)</i>	\$
2	<b>Subtract: Over 30-day rentals-</b> <i>Rents on rooms occupied 31 days or more</i>	\$ (            )
3	<b>Subtract: Exemption: Foreign Government Employee</b> <i>(attach Tax Exemption form)</i>	\$ (            )
4	<b>Net Taxable Rent receipts:</b> Combine Lines 1 Through 3	
5	<b>Tax Rate</b> (10% (0.10) of Taxable Receipts)	x.10
6	<b>Net Tax:</b> Multiply line 4 by line 5	
7	<b>1st Penalty:</b> 1-30 days late: Multiply line 6 x .10 <i>(10% penalty on tax after delinquent date)</i>	
8	<b>2nd Penalty:</b> 31 + days late: Multiply line 6 x .10 <i>(Additional 10% penalty on tax)</i>	
9	<b>Interest:</b> Amount on Line 6 x .005 x _____ <i>(number of months late beginning with the delinquency date) Interest is half of 1% per month from delinquent date to payment)</i>	
10	<b>Total Amount Due:</b> Add Lines 6 Through 9	

I, \_\_\_\_\_ (name) declare, under penalty of perjury, the information contained herein is true and correct. Date \_\_\_\_\_ Signature \_\_\_\_\_  
Title \_\_\_\_\_ Phone No. \_\_\_\_\_ Email: \_\_\_\_\_

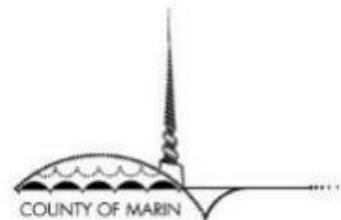
This Transient Occupancy Tax return, accompanied by tax payment and supporting documentation, must be filed with the Tax Collector's Office by the due date. Tax is due by the close of business on the last day of each month following the rental period.

**Transient Occupancy Tax Return Instructions**

- 1. Line 1: Total Gross Rent receipts for occupancy of rooms (including rents from online platforms (i.e Homeway, VRBO, etc.) cleaning fee and exempt room rental receipts). (exclude Airbnb Rents)-Airbnb rents must be reported on the 14% West Marin TOT Return**  
 Report rent for reservations that were booked in writing before January 1, 2019 at 10 percent (10%). Supporting documentation is required that demonstrates the booking date occurred before January 1, 2019 and TOT collected was based on 10% of the rent. This 10% TOT return should be accompanied by a standard TOT2 14% West Marin tax return for all other rents booked after January 1, 2019.
- 2. Line 2: Subtract: Rents on rooms occupied more than 30 days**  
 Includes guest who have paid in advance for 31 consecutive days or longer and whose tenancy may not be terminated in less than 30 days. Guest who have not paid in advance for 31 or more consecutive days must pay the tax on the 30 days of occupancy. The 31<sup>st</sup> day and consecutive days following are not subject to the tax.
- 3. Line 3: Subtract: Exemption: Foreign Government Employee**  
 Exemptions for an officer or employee of a foreign government are allowed only when the operator completes a Tax Exemption form available on the website.
- 4. Line 4: Net Taxable Rent Receipts:** Line 4: Subtract the amounts from line 2-3 from the amount on line 1.
- 5. Line 5: Tax Rate:** County of Marin’s historical TOT rate is 10%
- 6. Line 6: Net Tax due** Line 6: Multiply the amount on line 4 by 10% (0.10) . 0
- 7. Line 7: Penalty 1** Any TOT operators who fails to file a tax return by the due date shall pay a penalty of 10% of the tax due (line 6 x 0.10). TOT returns are due on or before the last day of the month following the close of each month.
- 8. Line 8: Penalty 2:** Line 8: If the return is still not filed within 31 days of the due date, a second penalty of an additional 10% of the tax is due (line 6 x 0.10)
- 9. Line 9: Interest** Line 9: The interest rate is half of 1% per month from the delinquent date to payment date.  
 Interest calculations: Amount on Line 6 x .005 x \_\_\_\_\_ (Number of months late beginning with the delinquency date) The interest rate is half of 1% per month from the delinquent date to payment date.
- 10. Line 10: Total Amount Due (sum of lines 6,7,8,9)** Add the amounts on line 6,7,8, and 9. This is the amount due to the County of Marin when you file your return.

**Please make check payable to: Marin County Tax Collector**  
**Mail to: Marin County Tax Collector**  
**Attn: Transient Occupancy Tax**  
**PO BOX 4220 San Rafael, CA 94913**

DEPARTMENT OF FINANCE USE ONLY	
<b>Documentation Review:</b>	
_____	14% TOT Return
_____	Supporting Documents
_____	Payment
Approved: _____	Disapproved: _____



## West Marin TOT Rate Increase effective January 1, 2019.

The County of Marin Tax Collector would like to provide the following clarifications regarding short-term rental (STR) in West Marin.

Voters in West Marin recently approved Measure W which authorized a four percent (4%) increase in Transient Occupancy Tax (TOT) rate for short-term rentals and campsites located in West Marin, the increase became effective on January 1, 2019.

### **Pre-paid rents and pre-booked reservations prior to January 1, 2019:**

- For guests who pre-paid rents and pre-booked reservations prior to January 1, 2019 for stays between January 1, 2019-December 31, 2019, STR operators may report those reservations at the historical 10% TOT rate.
  
- To correctly report rents for the month at the applicable rates, STR operators will be responsible for submitting two separate returns, (a 14% TOT return and a 10% TOT return)
  - **14% TOT return:** To report the new 14% rate
  - **10% TOT return:** To report rents for pre-paid and pre-booked reservations where guests who paid the historical 10% rate
  
- The 10% TOT return must be submitted via paper with supporting documents, online reporting is not available. Supporting documentation is required and should demonstrate the booking date occurred before January 1, 2019 and the TOT collected was based on 10% of the rent. If pre-booked reservations are collected at the 14% tax rate, then the full amount should be remitted and reported on your TOT return. To request a 10% TOT return, please email [TOT@marincounty.org](mailto:TOT@marincounty.org)
  
- County of Marin Tax Collector is in contact with Airbnb. Airbnb will begin calculating, collecting and remitting TOT pursuant to the West Marin Tax rate increase effective January 1, 2019.