

**TRANSIENT OCCUPANCY TAX RETURN**  
**County of Marin, State of California**

TOT Number:  
 Web Pin Number: **TOT**  
**Marin County 14%**

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

To report online, visit [www.marincounty.org/tot1](http://www.marincounty.org/tot1).

Name:  
 Attn:  
 Mailing Address:  
 City, State, Zip

For additional resources and information, visit [www.marincounty.org/TOT](http://www.marincounty.org/TOT)

Property Address:

<b>Reporting Period:</b>
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(Please see reverse for instructions)

1	<b>Total Gross Rent for Occupancy of Rooms</b> (Include all rents collected for the reporting period - including rents from all online platforms, cleaning fee and exempt receipts collected at 14%)	\$
2A	<b>Subtract: *Airbnb Rent Adjustment</b> - Enter the sum of your gross rents (from the gross earnings column of the report) for taxes collected and <b>paid directly to the County by Airbnb</b> (attach Airbnb Gross Earnings Report with this tax return)	\$ (            )
2B	<b>Subtract: *VRBO/HomeAway Rent Adjustment</b> - Enter the sum of your gross rents (from the gross booking column of the report) for taxes collected and <b>paid directly to the County by VRBO/HomeAway</b> (attach Vrbo/HomeAway report with this tax return)	\$ (            )
3	<b>Subtract: 31 days or more:</b> Rents on rooms occupied more than 30 consecutive days.	\$ (            )
4	<b>Subtract: Exemption: Foreign Government Employee</b> (Attach Tax Exemption form)	\$ (            )
5	<b>Net Taxable Rent Receipts: Subtract lines 2-4 from line 1</b>	\$
6	<b>Tax Rate</b> (14% of Taxable Receipts)	x .14
7	<b>Net Tax:</b> Multiply Line 6 by Line 5	\$
8	<b>Penalty 1:</b> 1-30 days late: Multiply line 7 x .10 (10% penalty on tax)	\$
9	<b>Penalty 2:</b> 31 + days late: Multiply line 7 x .10 (additional 10% penalty on tax)	\$
10	<b>Interest:</b> Amount on Line 7 x .005 x _____ (Number of months late beginning with the delinquency date) - Interest is half of 1% per month from delinquent date to payment)	\$
11	<b>Total Amount Due: Add</b> Lines 7 Through 10	\$

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

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

**Transient Occupancy Tax Return Instructions**

- 1. Total Gross Rent for occupancy of rooms (including rents from all online platforms (i.e. Airbnb, Vrbo/HomeAway, etc.) cleaning fee and exempt room rental receipts.** When the stay is complete, report all room rents collected during the month, including Airbnb and Vrbo/HomeAway rent and exemptions. Include all mandatory fees such as cleaning fees, extra person fee, resort fee, etc. Consideration for a room is the value, in monetary terms, paid or exchanged for the room by a guest, whether in the form of monies, labor, services or materials or the face value of a gift certificate or coupon purchased from the Hotel. If zero rents, enter zero.
- 2. (2A) Airbnb and (2B) Vrbo/HomeAway Rent Adjustments\* (supporting documentation required):**  
Enter gross rents paid directly to Airbnb and/or Vrbo/HomeAway from your guest. Enter the sum of the Gross Earnings Report found on Airbnb’s website and/or the gross booking found on the Vrbo/HomeAway website. Please attach a copy of these reports to support the adjustment. The operator is responsible for collecting and remitting TOT for any qualified reservations that no taxes were collected. Instructions to obtain both reports can be found on [www.marincounty.org/tot](http://www.marincounty.org/tot)
- 3. Subtract: Rents on rooms occupied 31 days or more**  
Enter gross rents of 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 and should be entered on line 3.
- 4. Subtract: Exemption: Foreign Government Employee**  
Exemptions for an officer or employee of a foreign government are allowed only when the operator provides supporting documentation.
- 5. Net Taxable Rent Receipts:** Subtract the amounts from line 2-4 from the amount on line 1.
- 6. Tax Rate:** County of Marin’s TOT rate is 14% in West Marin.
- 7. Net Tax due:** Multiply the amount on line 5 by 14% (0.14)
- 8. Penalty 1:** Returns received 1-30 days late, a 10% penalty on tax (line 7 x 0.10) will be assessed.
- 9. Penalty 2:** Returns received 31 days or more late, a second 10% penalty on tax (line 7 x 0.10) will be assessed.
- 10. Interest:** The interest rate is half of 1% per month from the delinquent date to payment date.

Calculation: Amount on Line 7 x .005 x \_\_\_\_\_ (Number of months late)

- 11. Total Amount Due (sum of lines 7,8,9,10):** Add the amounts on line 7, 8,9 and 10. 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**

**If your local contact information has changed, please update the information below:**

Local Contact Name: \_\_\_\_\_

Local Contact Phone: \_\_\_\_\_

Local Contact Email: \_\_\_\_\_

