

TRANSIENT OCCUPANCY TAX RETURN
County of Marin, State of California

TOT Number:
 Web Pin:
 Situs Address:
TOT West Marin 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.

Airbnb Rent Adjustments must be accompanied by an Airbnb provided gross earnings report-see reverse for instructions.

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

West Marin – Reservations that were booked in writing before January 1, 2019 at the historical 10 percent (10%) tax rate must be reported on West Marin Pre-Booked Reservation TOT tax return. To request a TOT West Marin Pre-Booked Reservation tax return, please email TOT@marincounty.org. Returns can be submitted online at www.marincounty.org/tot1

Reporting Period:

(Please see reverse for instructions)

1	Total Gross Rent for Occupancy of Rooms <i>(Include all rents collected for the reporting period-including rents from all online platforms, cleaning fee and exempt receipts collected at 14%)</i>	\$
2	Subtract: *Airbnb Rent Adjustment- <i>Enter the sum of your gross earnings (attach Airbnb Gross Earnings Report with this tax return)</i>	\$ ()
3	Subtract: Rentals Over 31 days: <i>Rents on rooms occupied 31 days or more.</i>	\$ ()
4	Subtract: Exemption: Foreign Government Employee <i>(Attach Tax Exemption form)</i>	\$ ()
5	Net Taxable Rent Receipts: <i>Combine Lines 1 Through 4</i>	
6	Tax Rate <i>(14% of Taxable Receipts)</i>	x.14
7	Net Tax: <i>Multiply Line 6 by Line 5</i>	
8	Penalty 1: <i>1-30 days late: Multiply line 7 x .10 (10% penalty on tax after delinquent date)</i>	
9	Penalty 2: <i>31 + days late: Multiply line 7 x .10 (additional 10% penalty on tax)</i>	
10	Interest: <i>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)</i>	
11	Total Amount Due: Add <i>Lines 7 Through 10</i>	

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 for the preceding month.

Transient Occupancy Tax Return Instructions

- 1. Total (Gross) Rent for occupancy of rooms (including rents from all online platforms (i.e. HomeAway, VRBO, Airbnb, etc.) cleaning fee and exempt room rental receipts.** Report all room rents collected during the month, including Airbnb 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. Subtract: Airbnb Rent Adjustment:***
Enter gross rents paid directly to Airbnb from your guest. Enter the sum of the Gross Earnings Report found on Airbnb's website. Airbnb Gross Earnings report is required to support the adjustment. The Gross Earnings Report must add up to the amount reported on Line 2 (Gross Earnings with \$0 occupancy tax shall be reported and paid at 14%). Instructions to obtain an Airbnb Gross Earnings Report can be found on 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 31st 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 completes a Tax Exemption form available on the website.
- 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:** 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 7 x 0.10). TOT returns are due on or before the last day of the month following the close of each month.
- 9. Penalty 2: For returns filed within 31 days of the due date, a second penalty of an additional 10% of the tax is due (line 7 x 0.10)**
- 10. Interest:** The interest rate is half of 1% per month from the delinquent date to payment date.
Interest calculations: Amount on Line 7 x .005 x _____ (Number of months late beginning with the delinquency date)
- 11. Total Amount Due (sum of lines 7,8,9,10):** Add amounts on line 7, 8, 9 and 10. This is the amount due to the County of Marin when you file your return.

Delinquent date is the last day of the month following the close of the reporting period. Returns received or postmarked after the due date are subject to delinquent penalties and interest.

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

