



# Sonoma County Transient Occupancy Tax Program

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FOR TAX OFFICE USE ONLY	
TOT CERT NO. _____	DIST _____
APN _____	
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## TRANSIENT OCCUPANCY TAX (TOT) REGISTRATION FORM FOR SHORT-TERM RENTALS

This form must be filed with the TOT Program prior to commencing business. Complete the registration form as instructed on the following page and return it to our office via email or mail. **All owner and property information fields are required. Please note: Information from this form applies to the TOT program only, you must contact all other programs and/or departments directly.**

### OWNER AND PROPERTY INFORMATION:

- Property Name: \_\_\_\_\_
- Owner(s) Name: \_\_\_\_\_
- Situs (Property) Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_
- Mailing Address: \_\_\_\_\_ City/State: \_\_\_\_\_ Zip: \_\_\_\_\_
- Owner Email: \_\_\_\_\_ Phone: \_\_\_\_\_
- Ownership Type:  Individual  Partnership  Limited Liability Company  Corporation  Other
- Estimated Rental Start Date: \_\_\_\_\_ Website: \_\_\_\_\_
- Advertising Platforms:  Airbnb Exclusive  Airbnb  VRBO/Home Away  FlipKey  Trip Advisor  Other
- Facility Type:  Primary  2nd Home  Hotel/Motel  RV/Mobile Park  Campground  Other Multi-Unit
- Number of Sleeping Rooms: \_\_\_\_\_ Number of Rentable Units: \_\_\_\_\_
- Rate Per Night: High: \_\_\_\_\_ Low: \_\_\_\_\_

_____ <b>I ACKNOWLEDGE I AM AWARE OF THE PERMIT REQUIREMENTS IN VACATION RENTAL ORDINANCE NO. 6423 &amp; 6386 AND MY RESPONSIBILITIES UNDER TOT ORDINANCES 5823 AND 6173.</b>
INITIAL

I declare, under penalty of perjury, that the information contained herein is true and correct to the best of my knowledge.

12. Owner's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### TOT PROPERTY MANAGER INFORMATION (if applicable):

A TOT Property Manager (PM) is an individual or company who is registered with the TOT program to manage and file TOT returns for multiple properties and has a TOT PM ID starting with "PM" (e.g., PM0015). If you do not have a TOT PM ID number, you are not a property manager for TOT purposes (though you may still be considered a property manager with Permit Sonoma for a short-term rental property.)

- Reporting Responsibility/Management Type:  
 PM Solo/Full Rep     Joint/Bookings     SM Solo/Self-Managed     Owner(s) Only/Contact Only
- PM Name: \_\_\_\_\_ TOT PM ID: \_\_\_\_\_
- Mailing Address: \_\_\_\_\_
- Email: \_\_\_\_\_ Phone: \_\_\_\_\_
- Website: \_\_\_\_\_ Date Listing Added: \_\_\_\_\_

_____ <b>AS PROPERTY MANAGER, I ACKNOWLEDGE I AM AWARE OF THE PERMIT REQUIREMENTS IN VACATION RENTAL ORDINANCE NO. 6423 &amp; 6386 AND MY RESPONSIBILITIES UNDER TOT ORDINANCES 5823 AND 6173.</b>
INITIAL

I declare, under penalty of perjury, that the information contained herein is true and correct to the best of my knowledge.

PM's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# TRANSIENT OCCUPANCY TAX REGISTRATION INSTRUCTIONS FOR SHORT-TERM RENTALS

These instructions are for facilities offering accommodations of one or more rooms, or living spaces located in the unincorporated area of Sonoma County. All operators of facilities in an incorporated city within Sonoma County should contact that city for transient occupancy tax information.

Operators operating without a valid TOT Certificate shall be guilty of a misdemeanor, which is punishable by a fine not to exceed five hundred dollars (\$500.00) or imprisonment for a term not to exceed six (6) months, or by both such fine and imprisonment. Each day of operation without a valid TOT Certificate shall be deemed a separate offense.

**Tax reporting is mandatory on a quarterly basis.** Once registered you will be emailed a courtesy reminder approximately 30 days prior to each due date. The email will include information on how to file your TOT return online. If you would like to file a paper return, please download a TOT return from our website. These quarterly emails are only courtesy reminders, as Sonoma County TOT ordinances do not require TOT return reminders to be sent to owners/operators. **Even if you collect no rents during the reporting quarter, you must file a return.**

Failure to submit the quarterly tax return and monies due will result in penalties and interest and further collection activity. Continued delinquency may result in the operator being required to post a security bond and possible revocation of their TOT Certificate.

Operator records are subject to annual audits by the Sonoma County Auditor-Controller. These records are to be made available upon request and must be retained for a period of five (5) years.

Visit our website at <http://sonomacounty.ca.gov/ACTTC/Revenue-Accounting/Transient-Occupancy-Taxes> for tax returns and additional TOT information. Copies of the Sonoma County Transient Occupancy Tax Ordinances are available upon request or on our website. It is required that operators read and comply with the ordinances.

Sonoma County requires a permit to operate a short-term rental in the unincorporated areas. Operation without an approved permit is a violation of Vacation Rental Ordinance No. 6145 and is subject to penalty.

For more information, please visit the Vacation Rentals website: <https://permitsonoma.org/regulationsandinitiatives/vacationrentals>.

## **Instructions for completing the TOT Registration Form:**

**Item 1:** Name of the business or rental property. It is usually a descriptive or marketing reference, for example “The Little Red House”. It does not need to be a legally registered name. If left blank, the property’s address will appear on the TOT Certificate as the property name.

**Items 2-5:** Owner(s) contact information and Situs (Property) Address.

**Item 6:** Identify ownership of the business or rental property.

**Item 7:** Date rental operations began/will begin under the registering ownership, if no date provided signature date will be used.

**Item 8:** Provide all advertising platforms to be used for the rental property.

**Item 9:** Provide the type of facility you are registering. Note: “Primary” means your full-time residence.

**Item 10:** Provide the number of sleeping rooms, number of rentable units. A Single Family Dwelling is considered 1 unit.

**Item 11:** Provide the low and high nightly rates.

**Item 12:** Owners’ initials and original signature(s) are required in this section. If you submit this form electronically, please submit it with your signature(s) and initials.

## **The items below should be completed by the TOT Property Manager (PM) if applicable:**

**Item 13:** Indicate the tax reporting responsibility and the type of management the PM provides. In all cases the ultimate responsibility falls upon the owner/operator to be in compliance with the TOT Ordinances.

PM Solo/Full Rep: The PM will have sole responsibility for filing and reporting TOT on behalf of the owner(s) and handles all bookings, advertising and collection of rent & TOT.

Joint/Bookings: The PM handles some bookings and some property services, the PM collect rents. However, the owner also handles bookings and collects rents. Both parties must file TOT returns.

SM Solo/Self-Managed: The PM is the property owner of **4 or more rentals** and they are solely responsible for all bookings, management, and filing of TOT returns. The property owner will file TOT Returns for all properties as a PM.

Owner(s) Only/Contact Only: The PM is the local contact person for this property, but the owner manages all bookings, rentals, and files TOT returns. The owner(s) will have sole responsibility for filing TOT Returns.

**Item 14:** Provide the PM’s contact information. Additional information may be required if a PM is involved with rental operations and tax reporting.