

**County of Sonoma**  
**Transient Occupancy Tax & Business Improvement Area Assessment Return Instructions**

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**You may now file online! Please visit <https://sonomacounty.hdlgov.com/home/index/tot> to get started.**

To file by mail or in person, please complete the return in its entirety. Returns and all other forms are located on our website: <https://sonomacounty.gov/acttc-tot/biaforms>. Incomplete returns may be rejected and subject to penalties and interest.

**Returns must be filed each quarter even if a tax is not due.**  
**Supporting documentation must be submitted with your return.**

**Line 1.** TOT Gross Receipts - The total consideration (rent) charged to the transient (guest) for accommodations

**Line 2.** Airbnb Adjustment - Total Gross Earnings from Airbnb

**Line 3.** Vrbo Adjustment - Total Gross Earnings for bookings made on or after 2/1/2024

**Line 4.** Other Exemptions:

- If transient/guest was from a government agency and had the appropriate qualifying credentials
- If transient/guest occupied a room for more than 30 days
- If the transient/guest meets the qualifications of the "other purposes" form

**Line 5.** Add lines 2, 3, and 4 (line 2 + line 3 + line 4)

**Line 6.** Subtract line 5 from line 1 (line 1 – line 5)

**Line 7.** Multiply line 6 by 12 percent (line 6 x 0.12)

**If you qualify for BIA, please complete the next section:**

Line 8. BIA Gross Receipts - The total consideration (rent) charged to the transient (guest) for accommodations

Line 9. Airbnb Adjustment - Total Gross Earnings from Airbnb for bookings made prior to BIA opt-in\*

Line 10. Vrbo Adjustment - Total Gross Earnings from Vrbo for bookings made prior to BIA opt-in\*

Line 11. Other Exemptions

Line 12. Add lines 9, 10, and 11 (line 9 + line 10 + line 11)

Line 13. Subtract line 12 from line 8 (line 8 – line 12)

Line 14. Multiply line 13 by 2 percent (line 13 x 0.02)

**Line 15.** Add lines 7 and 14 (line 7 + 14)

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

Indicate number of months late in the space provided above line 16

Line 16. If 1 month late, multiply line 15 by 10 percent (line 15 x 0.10)

Line 17. If 2 or more months late, multiply line 15 by 10 percent (line 15 x 0.10)

Line 18. Multiply line 15 by 1.5 percent and by the number of months late (line 14 x 0.15 x # of months late)

Line 19. Add lines 16, 17, and 18 (line 16 + line 17 + line 18)

**Line 20.** Add line 15 and 19 (line 15 + 19)

Please mail or drop your return, supporting documentation, and remittance to the address listed on the return.

Records used to create the quarterly TOT returns should be maintained by the operator/owner/PM

If you have any questions, please contact our office by email at [tot@sonomacounty.gov](mailto:tot@sonomacounty.gov)

\*BIA is to be collected and remitted for all Airbnb and Vrbo bookings made on or after 7/1/2025. Bookings made prior to 7/1/2025 or opting in may be entered on Lines 9 and 10 if applicable. Bookings made after 7/1/2025 or opting in (whichever occurs sooner) should **not** be entered on Lines 9 and 10. For more information please see the BIA FAQs and Instructions on our website: [ACTTC-TOT/BIA](https://sonomacounty.gov/acttc-tot/bia)



# Transient Occupancy Tax & Business Improvement Area Assessment Return

AUDITOR-CONTROLLER TREASURER-TAX COLLECTOR DEPARTMENT

585 Fiscal Drive, Suite 100, Santa Rosa, CA 95403

Phone: (707) 565-7133

Email: tot@sonomacounty.gov

☐ AMENDED RETURN

|                |  |                   |  |
|----------------|--|-------------------|--|
| QUARTER/MONTH: |  | YEAR:             |  |
| TOT PM ID:     |  | Mailing Address:  |  |
| DBA:           |  | City, State, Zip: |  |
| Owner/Manager: |  | Email:            |  |

|                                                                                                                                                                          |  |  | TAX OFFICE USE |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|----------------|
| 1. TOT Gross Receipts                                                                                                                                                    |  |  |                |
| 2. Airbnb Adjustment                                                                                                                                                     |  |  |                |
| 3. Vrbo Adjustment                                                                                                                                                       |  |  |                |
| 4. Other Exemptions                                                                                                                                                      |  |  |                |
| 5. TOT Adjustments/Exemptions                                                                                                                                            |  |  |                |
| 6. TOT Taxable Receipts                                                                                                                                                  |  |  |                |
| 7. TOT Due                                                                                                                                                               |  |  |                |
| 8. BIA Gross Receipts                                                                                                                                                    |  |  |                |
| 9. Airbnb Adjustment*                                                                                                                                                    |  |  |                |
| 10. Vrbo Adjustment*                                                                                                                                                     |  |  |                |
| 11. Other Exemptions                                                                                                                                                     |  |  |                |
| *Bookings made prior to the BIA opt-in may be entered on Lines 9 and 10 if applicable; bookings made on or after 7/1/2025 should <b>not</b> be entered on Line 9 and 10. |  |  |                |
| 12. BIA Adjustments/Exemptions                                                                                                                                           |  |  |                |
| 13. BIA Assessable Receipts                                                                                                                                              |  |  |                |
| 14. BIA Due                                                                                                                                                              |  |  |                |
| 15. Total TOT & BIA Due                                                                                                                                                  |  |  |                |
| Number of months late beginning with delinquency date:                                                                                                                   |  |  |                |
| 16. 1st Penalty                                                                                                                                                          |  |  |                |
| 17. 2nd Penalty                                                                                                                                                          |  |  |                |
| 18. Interest                                                                                                                                                             |  |  |                |
| 19. Total Penalties & Interest Due                                                                                                                                       |  |  |                |
| 20. Total Amount Due                                                                                                                                                     |  |  |                |

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

Signature

Printed Name

Phone Number

Date

**You are required to submit this return and pay the tax pursuant to Sonoma County Ordinances 5823, 6173, and 5525. This return, your remittance, and supporting documentation, must be filed with the Tax Collector's office by the due date. Even if no tax is due a tax return and applicable supporting documentation must be filed with the tax collector. Returns received or postmarked after the due date are subject to delinquent penalties and interest.**

Make checks payable to Sonoma County Tax Collector

**Retain a copy for your records.**