



## FAQs for Hosts

1. Q – Who is responsible for paying Occupancy Taxes on bookings made prior to the date that Airbnb begins collecting and remitting in this jurisdiction?  
A – Each host is responsible for collecting the applicable Occupancy Taxes and remitting directly to the tax authority for any bookings made through Airbnb prior to the date that Airbnb begins collecting and remitting.
2. Q – Do I still need to register for Occupancy Taxes if Airbnb is collecting the taxes?  
A – If your rentals are booked exclusively through Airbnb, then you may, but will not be required to, register for Occupancy Taxes. You will need to register and collect Occupancy Taxes on rentals booked through other methods or platforms.
3. Q – Do I still need to have a business license if Airbnb is collecting the taxes?  
A – Depending on the jurisdiction, there may be business license requirements for hosts. Please refer to your jurisdiction’s regulations to determine whether business license requirements apply.
4. Q – What if I book my home through other websites?  
A – The collection and remittance of Occupancy Taxes is required for all short-term rentals. Although Airbnb is handling the taxes for bookings on their site, you are still required to collect and remit the taxes for bookings made outside of the Airbnb platform.
5. Q – How do I report my Airbnb activity?  
A – You should not be reporting your Airbnb activity. Airbnb will be remitting Occupancy Taxes on your behalf.
6. Q – Where do I find information about the taxes Airbnb has remitted on my behalf?  
A – You can view detailed information about your Airbnb bookings at any time from your [Transaction History](#), including the gross amount you charged the guest for the stay, and the amount of taxes Airbnb collected and remitted on your behalf.
7. Q – Any further recommendations to Hosts?  
A – While Airbnb has contractually agreed to collect TOT on your behalf, we strongly recommend that you maintain your books and records of all transactions running through the Airbnb platform.

For more information regarding Airbnb, please refer to [Airbnb.com Help Center](#).



## Exhibit A Host Gross Earnings

Dashboard Stats Inbox Your Listing Host Assist Your Trips Profile **Account** Invite Friends

Notifications

Payment Methods

Payout Preferences

**Transaction History**

Privacy

Security

Connected Apps

Settings

Badges

Invite Friends

Completed Transactions Future Transactions **Gross Earnings**

Earnings Summary | [Export to CSV](#)

2016 From: January To: December

Date	Type	Details	Gross Earnings ?	Occupancy Taxes ?
12/31/2016	Reservation	Dec 30, 2016 - Jan 01, 2017	\$389	\$61
12/30/2016	Reservation	Dec 29 - 30, 2016	\$165	\$26
12/29/2016	Reservation	Dec 28 - 29, 2016	\$170	\$27
12/27/2016	Reservation	Dec 26 - 28, 2016	\$378	\$59
12/25/2016	Reservation	Dec 24 - 26, 2016	\$284	\$45
12/22/2016	Reservation	Dec 21 - 24, 2016	\$569	\$89
12/21/2016	Reservation	Dec 20 - 21, 2016	\$165	\$26
12/17/2016	Reservation	Dec 16 - 20, 2016	\$695	\$109
12/16/2016	Reservation	Dec 15 - 16, 2016	\$165	\$26
12/12/2016	Reservation	Dec 11 - 15, 2016	\$761	\$119
12/11/2016	Reservation	Dec 10 - 11, 2016	\$186	\$29
12/06/2016	Reservation	Dec 5 - 10, 2016	\$880	\$142
12/03/2016	Reservation	Dec 2 - 5, 2016	\$531	\$83
12/02/2016	Reservation	Dec 1 - 2, 2016	\$193	\$30
11/29/2016	Reservation	Nov 28 - Dec 1, 2016	\$411	\$65
11/26/2016	Reservation	Nov 25 - 28, 2016	\$573	\$90
11/25/2016	Reservation	Nov 24 - 25, 2016	\$165	\$26
11/21/2016	Reservation	Nov 20 - 24, 2016	\$744	\$120
11/18/2016	Reservation	Nov 17 - 20, 2016	\$532	\$86



## Exhibit B Guest Receipt

Receipt:

Booked by   
Wednesday, Sep 21, 2016

Accepted

Check In	>	Check Out
<b>Dec 30, 2016</b>		<b>Jan 1, 2017</b>
<hr/>		
<b>Entire home/apt</b>		
<input type="text"/>		
Hosted by <input type="text"/>		
Phone: <input type="text"/>		
<hr/>		
<b>2 Travelers on this trip</b>		
<input type="text"/>		

<b>Charges</b>	
\$170 × 2 nights	\$339
Cleaning fees ⓘ	\$50
Service Fee ⓘ	\$47
Occupancy taxes	\$61
<b>Total</b>	<b>\$497</b>

<b>Payment</b>	
<input type="text"/>	\$497
September 21, 2016	
<b>Balance</b>	<b>\$0</b>
<hr/>	
<a href="#">Add billing details</a>	

**Cost per traveler**  
This trip was \$124 per person, per night, including taxes and other fees.



## Exhibit C CSV Download

D	E	F	G	H	I	J	K	L	M	N	O	P
Start Date	Nights	Guest	Listing	Details	Reference	Currency	Amount	Paid Out	Host Fee	Cleaning Fee	Gross Earnings	Occupancy Taxes
/30/16	2	Guest Name	Listing Name			USD	377		12	50	389	61
/29/16	1	Guest Name	Listing Name			USD	160		5	50	165	26
/28/16	1	Guest Name	Listing Name			USD	165		5	50	170	27
/26/16	2	Guest Name	Listing Name			USD	367		11	50	378	59
/24/16	2	Guest Name	Listing Name			USD	552		17	50	284	45
/21/16	3	Guest Name	Listing Name			USD	160		5	50	569	89
/20/16	1	Guest Name	Listing Name			USD	674		21	50	695	109
/16/16	4	Guest Name	Listing Name			USD	160		5	50	165	26
/15/16	1	Guest Name	Listing Name			USD	674		21	50	695	109
/11/16	4	Guest Name	Listing Name			USD	738		23	50	761	119
/10/16	1	Guest Name	Listing Name			USD	180		6	50	186	29
2/5/16	5	Guest Name	Listing Name			USD	854		26	50	880	142
2/2/16	3	Guest Name	Listing Name			USD	515		16	50	531	83
2/1/16	1	Guest Name	Listing Name			USD	187		6	50	193	30
2/8/16	3	Guest Name	Listing Name			USD	399		12	50	411	65
2/5/16	3	Guest Name	Listing Name			USD	556		17	50	573	90
2/4/16	1	Guest Name	Listing Name			USD	160		5	50	165	26
2/0/16	4	Guest Name	Listing Name			USD	722		22	50	744	120
1/7/16	3	Guest Name	Listing Name			USD	516		16	50	532	86
1/6/16	1	Guest Name	Listing Name			USD	163		5	50	168	26
1/5/16	1	Guest Name	Listing Name			USD	178		6	50	184	29
1/3/16	2	Guest Name	Listing Name			USD	339		11	50	350	55
1/1/16	2	Guest Name	Listing Name			USD	372		11	50	383	62
1/9/16	2	Guest Name	Listing Name			USD	412		13	50	425	67
1/8/16	1	Guest Name	Listing Name			USD	160		5	50	165	26