



DOOR COUNTY TOURISM ZONE COMMISSION
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INTERIM GUIDE FOR MARKETPLACE SELLERS USING MARKETPLACE PROVIDER PLATFORMS

Please disregard this document if you only book your property directly "Book Direct" and **DO NOT** use Marketplace Providers such as Airbnb, Vrbo/Homeaway, Expedia and Booking.com.

This document is for Door County Tourism Zone Permit holders who utilize Marketplace Platforms to book their properties.

- If you use Airbnb "Custom Taxes", taxes are collected and remitted to you for payment to the proper taxing authority. No Marketplace Sales are reported on your room tax reporting.
 - It appears that Airbnb will remit the tax on the traveler service fee on your behalf. You will see the "pass-through" line on your gross earnings report and then you will see amounts in the occupancy tax column. This is the tax on the Traveler Service Fee. Please contact the office for assistance if you see amounts in the Occupancy tax column with custom taxes.
- If you use TripAdvisor, you will not enter Marketplace sales or payments on your room tax reporting.
- If you use Evolve, please work with the company to determine what, if any, lodging taxes (Sales and Room Tax) are remitted to you as a pass through for you to remit to the proper taxing authority.
- If you use Expedia you need to determine if you are set up as "Hotel Collect" or "Expedia Collect". If using "Hotel Collect", you would not report Marketplace Sales.
- If you use Booking.com, please contact the company for information with regards to room tax collection.

We encourage you to read the entire document, but in order to assist with navigating to essential information you may be looking for, please see the [Table of Contents](#).

Please check back with the Tourism Zone website for further updates to this reference guide as more information becomes available. We will continue to update this document as needed.

Need assistance? We are here to help. Before you call, please have your Airbnb Gross Earnings Report ready and/or your full payment details for each VRBO reservation ready prior to placing a call to the office.

Phone: 920.854.6200- If you get a busy signal due to the volume of calls, please email the office with a request for a call back.

Email: <mailto:info@doorcountytourismzone.com>

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BACKGROUND

2019 WI ACT 10, which required Marketplace Providers to collect local municipal room tax was implemented January 1, 2020. Information has been communicated [via email and regular mail](#) over the past months to prepare you to be alert and aware of the changes. Now that the law has gone into effect, we can provide an update.

Important links:

[Wisconsin Department of Revenue Marketplace Provider and Seller Common Questions](#)

Wisconsin Department of Revenue -DOR Bulletin - [Wisconsin Tax Bulletin 210 \(July 2020\)](#) has been posted on the department's website.

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FAQ'S

- The legislation comes from the State Legislature, it is not a local agreement between the Door County Tourism Zone Commission and Marketplace Providers. It is State Law.
- The roll out of programming by the Marketplace Providers comes directly from their own internal programming. Marketplace Providers were required by State law to commence collection of WI State Sales and Use tax and local municipal room tax on reservations made after January 1, 2020.
 - Reservations made in 2019 for 2020 will not have local room tax collected as the State Law was not yet in effect.
- Just because the state law was implemented as of January 1, 2020, hosts cannot assume that Marketplace Providers are collecting and remitting taxes. In many instances there has been delayed or lapses in programming for the collection of local municipal room tax.
- **It is your personal responsibility to determine how the Marketplace Provider(s) you are working with are handling their compliance with 2019 WI ACT 10 and the collection of local municipal room tax.**
- If you use a company such as Evolve or Avalara, it is your responsibility to determine how taxes are being handled and report accordingly.
- **If a lodging marketplace does not collect tax, the lodging provider is responsible for reporting and paying the taxes.**

WHO IS A MARKETPLACE PROVIDER? Marketplace Provider means any person who facilitates a retail sale by a seller by listing or advertising for sale by the seller, in any manner, tangible personal property, or items, property, or goods or a service and, who directly or indirectly, through agreements or arrangements with third parties, processes the payment from the purchaser for the retail sale, regardless of whether the person receives compensation or other consideration in exchange for the services provided by the person. **The most common Marketplace Providers are Airbnb, VRBO, Homeaway, etc.**

IF A MARKETPLACE PROVIDER CHARGES ADDITIONAL FEES FOR FACILITATING A SALE, WHAT AMOUNT IS SUBJECT TO TAX? A Marketplace Provider is required to collect and remit Wisconsin sales and use tax and local municipal room tax on the entire amount charged to a purchaser, including any amount charged by the Marketplace Provider for facilitating the sale, as provided in sec. 77.52(3m)(a), Wis. Stats. (Traveler Service fee).

STATUS/WHERE TO START

WHAT IS THE STATUS OF ROOM TAX COLLECTION BY MARKETPLACE PROVIDERS IN DOOR COUNTY? There have been significant issues with Marketplace Providers not rolling out consistent and accurate programming to collect local municipal room tax in Door County. Currently, room tax collection depends on the listing and in some cases the reservation.

HOW DO YOU PROCEED WITH TRACKING YOUR RESERVATIONS TO FILE YOUR ROOM TAX REPORTING FOR NOW? Regardless of the Marketplace Provider you do business with, you will need to review **every** reservation/transaction to determine the following:

- **How much tax was collected? Does each lodging sale balance to the tax collected?**
 - If 11% was collected, you know both WI State Sales and Use tax (5.5%) and Door County local municipal room tax (5.5%) was collected.
 - Do not assume all Marketplace Provider platforms are collecting and remitting local municipal room tax on your behalf.
 - Before entering payments made on your behalf on your room tax report form (Section 5 online/ Section 7 paper), be sure that you can see that 11% has been collected on the reservation (5.5% state sales tax and 5.5% local municipal room tax).

VRBO

Two (2) VRBO examples are provided for VRBO in this section so that the permit holders can see two (2) examples of payment details. One (1) with the correct taxes collected and one (1) that does not. The payment detail with the incorrect taxes collected would have either come in prior to January 1, 2020 or could be identified as a programming issue.

WHERE DO YOU FIND DETAILED INFORMATION TO COMPLETE YOUR ROOM TAX REPORTING?

- For VRBO, navigate to your Inbox, click into a traveler conversation, and scroll down. You will see a line that says, “**View Full Traveler Payment**”, click on the link. (right margin, for most accounts)
- You can also look at your calendar and hover over a green blocked reservation. Upon doing so a pop-up screen will appear with reservation information and in the right lower corner there will be a message icon. If you click on the message icon, it will put you right into the “post stay” for that reservation. You can then click on the “view full traveler payment”. This can be quicker than going through your inbox.
 - Careful, do not hit the VRBO back button, use your browser back button to return to your calendar. At times, the platform will put you back into the current month calendar instead of the report month calendar you may have been working on.
- **Helpful Hint**, if you print the reservation confirmation email, it will have the same payment information and you will not have to look for the “post stay” in your inbox. Create a folder for each month and put the printed confirmation emails in the corresponding month that the stay will occur. Base the report month on the departure date.
 - Record the names of your guest for the month from your calendar and then move to the inbox to search for each of those names to obtain the traveler payment details within each reservation.

EXAMPLE ONE- TAX COLLECTED DOES NOT EQUAL 11%:

2 nights	\$798.00
Cleaning Fee	\$125.00
Booking amount	\$923.00
Refundable damage deposit	\$400.00
Lodging taxes we remit	\$56.71
Traveler service fee	\$108.00
Total traveler payment	\$1,487.71

Lodging Sale: \$1,031

Lodging +
Cleaning+ Traveler
Service Fee

Lodging Taxes we remit:
\$56.71 is not 11% of
\$1,031. No room tax
collected.

- The example above shows the traveler payment detail from a reservation that arrived after 1/1/2020 (Traveler Service Fee is now taxable after 1/1/2020). The taxable lodging sale for

this reservation is \$1,031 (2 nights, Cleaning Fee, Traveler Service Fee) and the tax collected was \$56.71.

- We know the WI State Sales tax was collected because the programming for WI State Sales tax has been in place since June 1, 2019.
- **KEY TAKEAWAY:** Create a lodging sale total and calculate the 11% tax due. Does your lodging sale balance to the tax collected?
 - In the example above is \$56.71, 11% of the taxable lodging sale? For the example above, **NO**, it is not. Therefore, **no** room tax was collected on this reservation.
 - You would **not** report this as a marketplace sale in which room tax was collected. You would not enter amounts paid on your behalf by VRBO (Line 5B online and 7C of the paper report).
 - Because VRBO did not collect room tax, no need to add the Traveler's Service fee into the lodging total. The lodging total would be \$923.00
 - $\$1,031/1.055 = \923
 - The assumption is that VRBO hosts included room tax in their rate to get room tax collected prior to the law change.
 - The total of this reservation would **ONLY** be entered in your calculations for your total lodging sales (line 3 of the report form), **but not added to the total entered for the Marketplace Provider section**(Section 5 online/ Section 7 paper).

VRBO Worksheet - Example #1

Date of Reservation: ___example #1_____ Dates of Stay: _____

Booking Amount: \$923
Cleaning/other taxable fees:
Traveler Service Fee: \$108
Lodging Taxes Remitted by VRBO: \$56.71
Taxable Lodging Sale (Booking + Taxable fees+ Traveler Service Fee) = \$1301 (\$923)
CHECK – does the lodging sale <u>balance</u> to the tax collected (If Yes, record the amount of room tax collected on the next line): <input type="checkbox"/> YES <input type="checkbox"/> NO NO
Amount of Room Tax paid by VRBO on your behalf (5.5% of the taxable lodging sale/1/2 of the tax collected) \$0
TOTALS:
Line 3 total (Add into All Lodging Sales): \$923
Line 5/7a total (Add into Marketplace Sales only if the 11% was collected) \$0
Line 5b/7c total (Room tax amount paid by VRBO- only if the 11% was collected: \$0

EXAMPLE 2 – TAX COLLECTED EQUALS 11%:

Traveler payment

3 nights \$570.00
 Cleaning Fee \$120.00
 Booking amount \$690.00
 Refundable damage deposit \$300.00
 Property damage protection \$59.00
 Lodging taxes we remit \$84.26
 Traveler service fee \$76.00

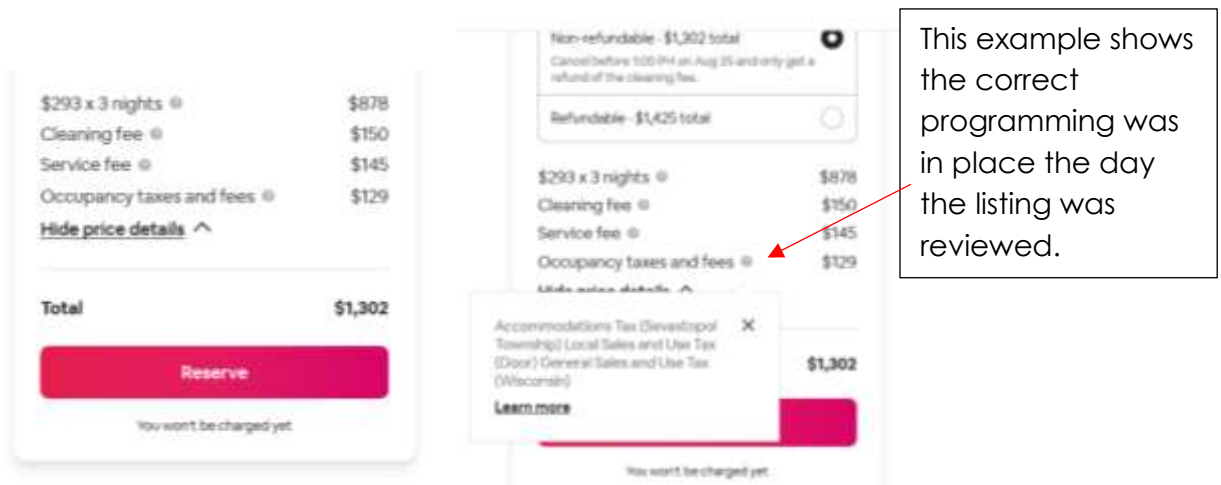
- In the example above, the lodging sale for this reservation would be \$766 therefore the taxes collected are correct (11% of \$766 is \$84.26- both Sales and Room Tax were collected).
 - Add the Booking Amount and the Traveler Service Fee = \$766.
- For reporting purposes, the \$766 would be added into your total lodging sales (Line 3 for both forms) AND your marketplace sales in which room tax was collected (Line 5 online/line 7a paper). You would enter \$42.13 paid on your behalf by VRBO in room tax for this reservation (line 5b online/line 7c paper). Below is an example of how to track the reservation for input into the report form:

VRBO Worksheet > Go to Inbox> POST STAY for each reservation. Or capture the information from confirmation emails.	
Month: E	Example #2
Reservation #1: Date of Reservation: _____	Example #2
_____example_____	Dates of Stay:
Booking Amount: \$690	
Cleaning/other taxable fees:	
Traveler Service Fee: \$76	
Lodging Taxes Remitted by VRBO: \$84.26	
Taxable Lodging Sale (Booking + Taxable fees+ Traveler Service Fee) = \$766	
CHECK – does the lodging sale <u>balance</u> to the tax collected (If Yes, record the amount of room tax collected on the next line): <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
Amount of Room Tax paid by VRBO on your behalf (5.5% of the taxable lodging sale/1/2 of the tax collected) \$42.13	
TOTALS:	
Line 3 total (Add into All Lodging Sales): \$766	
Line 5/7a total (Add into Marketplace Sales only if the 11% was collected): \$766	
Line 5b/7c total (Room tax amount paid by VRBO- only if the 11% was collected): \$42.13	

AIRBNB

REVIEWING YOUR AIRBNB LISTING:

- You should go to your Airbnb listing and put dates in and see what generates on the occupancy tax line.
 - If you see the equivalent of 11%, then both WI State Sales and local municipal room tax are being collected as of the date you have reviewed your listing. Additionally, check the municipality they are assigning your accommodations tax to, report any errors to the Tourism Zone office. Please work with Airbnb to make sure they correct any municipal allocation errors.
 - Regardless of what is there today, you could have reservations made prior that could not have room tax collected. It is also important to stay on top of your listing for any programming lapses that could impact room tax collection.

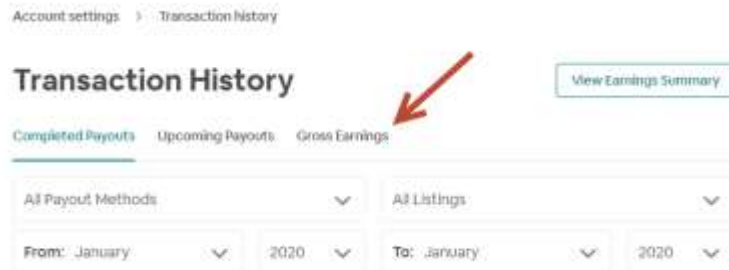


THERE ARE TWO AIRBNB GROSS EARNINGS REPORT EXAMPLES PROVIDED.

- Example one (1) is a Gross Earnings Report that shows all reservations had at least 11% collected.
 - Eventually, the further we get away from the new legislation and Airbnb programming catches up, all Gross Earnings Reports will look like Example One.
- Example two (2) is a Gross Earnings Report that has reservations that had “no room tax collected” and those” with room tax collected” (more complex).
- Two (2) examples are provided so that permit holders can see how to handle a Gross Earnings Report which all reservations had at least 11% collected and a Gross Earnings Report that did not have all reservations with at least 11% collected.
 - There are still many listings in Door County that do not have local municipal room tax programming or just recently received the programming.

HOW TO RUN THE GROSS EARNINGS REPORT IN AIRBNB:

- 1) Click on Manage listings from the dropdown list under your host picture
- 2) Click on progress/performance
- 3) Click on earnings
- 4) Scroll way down and click on “view transaction history”
- 5) Change the report setting from completed payouts to Gross Earnings – You have to click on Gross Earnings:



- 6) Set dates
- 7) Click on download csv

Note: This is a report you will need to run each month from Airbnb. Not only does it give you everything you need to file your room tax report, it also provides you with your host service fees which is an expense you may want to track as a business expense as this fee is your cost of doing business with Airbnb.

This report cannot be run from the Airbnb App, it must be run from your browser login of your host dashboard.

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AIRBNB EXAMPLE ONE – ALL RESERVATIONS HAVE AT LEAST 11% COLLECTED:

- **STEP 1:** Run the Gross Earnings Report – This report is initiated by the host on the Airbnb site and then downloaded. Airbnb generates no totals for the report. This report cannot be run from the Airbnb App and cannot be run until the month ends. (The payout report will not give you the information needed for room tax reporting).
 - How to run the Gross Earnings Report? [Gross Earnings Report Steps](#) (above)
 - The report must be downloaded as a CSV and opened after download.
 - It is helpful then to save it as an Excel file.
 - This report also gives you your host service fees, which might be helpful to track for business expenses.
 - We recommend running this report each month and keeping it on file.
- **HELPFUL HINT:** The Gross Sales Column is not going to balance to the tax collected in the Occupancy Tax Column.
 - Airbnb does not include the necessary information in the gross column, they leave out the Traveler Service fee which became taxable under 2019 WI ACT 10. (They reportedly say this information is confidential between the guest and Airbnb).
- **STEP 2:** Either run a formula or print the report and calculate what 11% should have been on the gross sales for each reservation. This is the only way to confirm if all your reservations have the correct amount of tax collected (see red highlighted column). See example below:

		Cleaning Fee	Gross Earnings	Occupancy Taxes	11%
		140	1165	149.45	128.15
		140	1140	143.1	125.4
		140	890	111.72	97.9
			3195	404.27	
line 3	\$3,675.18				
line 5	\$3,675.18				
AIRBNB	\$ 202.14				

Added column with formula to visually compare the 11% to what was collected.

- **STEP 3:** Highlight the reservations that have enough tax collected so it is easy to see which did not. These are reservations that either came in prior to January 1, 2020 or programming was not in place through AIRBNB when 2019 WI ACT 10 went into effect on January 1, 2020.
 - Example: As you can see above, all reservations had at least 11% collected.
- **STEP 4:** Now that we have determined all reservations have at least 11% collected we move on to creating totals for reporting. The Gross Earnings totals must be adjusted to balance to the tax collected.
 - The total of the occupancy taxes is \$404.27
 - With simple math we can back into the corrected Gross Earnings that will balance to the tax collected.
 - $\$404.27 \times 100/11 = \$3,675.18$ (adjusted gross to balance to taxes collected)
 - $\$3,675.18 \times 11\% = \404.27 – we now have a balanced gross total to taxes collected.

- The room tax collected amount for Airbnb is \$202.14 ($\$3,675.18 \times 5.5\% = \202.14) – remember you do not want to enter the total tax collected, only the room tax portion.
- **STEP 5:** Putting the information together to file:
 - Line 3 of the report form: \$3,675.18 (Total Lodging Sales – ALL)
 - Line 5 (online)/Line 7a (paper): \$3,675.18 (Marketplace sales in which room tax was collected)
 - Line 5A (online)/Line 7b (paper) Airbnb payments made on your behalf: \$202.14
 - Note: If you simply total the Gross Earnings (\$3,195) you will not balance to the tax collected (\$404.27). This causes several issues, first you will get an error message if filing online. Second, if you were to take the \$3,195 and create a tax payment that balanced to that amount ($\$175.73 - 5.5\%$ of \$3,195), we will end up with \$26.71 that we cannot allocate for distribution because Airbnb will remit based on the occupancy tax totals collected.

EXAMPLE 2 (Complex- not all reservations have at least 11% collected):

- STEP 1:** Run the Gross Earnings Report – This report is initiated by the host on the Airbnb site and then downloaded. Airbnb generates no totals for the report. This report cannot be run from the Airbnb App and cannot be run until the month ends. (The payout report will not give you the information needed for room tax reporting).
 - How to run the Gross Earnings Report? [Gross Earnings Report Steps](#)
 - The report must be downloaded as a CSV and opened after download.
 - It is helpful then to save it as an Excel file.
 - This report also gives you your host service fees, which might be helpful to track for business expenses.
 - We recommend running this report each month and keeping it on file.
- HELPFUL HINT:** The Gross Sales Column is not going to balance to the tax collected in the Occupancy Tax Column.
 - Airbnb does not include the necessary information in the gross column, they leave out the Traveler Service fee which became taxable under 2019 WI ACT 10. (They reportedly say this information is confidential between the guest and Airbnb).
- STEP 2:** Either run a formula or print the report and calculate what 11% should have been on the gross sales for each reservation. This is the only way to confirm if all your reservations have the correct amount of tax collected. Most people are visual and being able to compare the amounts is the quickest way. See example below:

Nights	Guest	Listing	Details	Reference	Currency	Amount	Paid Out	Host Fee	Cleaning Fee	Gross Earnings	Occupancy Taxes	11%
2						354.05		10.95	65	365	45.82	40.15
4						447.17		13.83	65	461	45.44	50.71
3						388		12	0	400	50.21	44
2						208.55		6.45	65	215	26.99	23.65
1						135.8		4.2	65	140	17.57	15.4
2						354.05		10.95	65	365	45.82	40.15
1						159.08		4.92	65	164	20.59	18.04
1						232.8		7.2	65	240	30.13	26.4
2						354.05		10.95	65	365	45.82	40.15
2						255.11		7.89	65	263	33.01	28.93
2						275.48		8.52	65	284	35.65	31.24
3						388		12	65	400	50.21	44
3						325.92		10.08	65	336	64.65	36.96
1						139.68		4.32	65	144	18.08	15.84
4						396.73		12.27	65	409	51.34	44.99
2						284.21		8.79	65	293	36.78	32.23

Added column with formula to visually compare the 11% to what was collected.

- STEP 3:** Highlight the reservations that have enough tax collected so it is easy to see which did not. These are reservations that either came in prior to January 1, 2020 or programming was not in place through AIRBNB when 2019 WI ACT 10 went into effect on January 1, 2020.
 - Example: As you can see below, only one reservation did not have enough tax collected.

Amount	Paid Out	Host Fee	Cleaning Fee	Gross Earnings	Occupancy Taxes	11%
354.05		10.95	65	365	45.82	40.15
447.17		13.83	65	461	45.44	50.71
388		12	0	400	50.21	44
208.55		6.45	65	215	26.99	23.65
135.8		4.2	65	140	17.57	15.4
354.05		10.95	65	365	45.82	40.15
159.08		4.92	65	164	20.59	18.04
232.8		7.2	65	240	30.13	26.4
354.05		10.95	65	365	45.82	40.15
255.11		7.89	65	263	33.01	28.93
275.48		8.52	65	284	35.65	31.24
388		12	65	400	50.21	44
325.92		10.08	65	336	64.65	36.96
139.68		4.32	65	144	18.08	15.84
396.73		12.27	65	409	51.34	44.99
284.21		8.79	65	293	36.78	32.23

One reservation without 11% collected

- **STEP 4:** Now that we have determined all but one reservation has at least 11% collected we move on to creating totals for reporting. The Gross Earnings totals must be adjusted to balance to the tax collected.

Amount	Paid Out	Host Fee	Cleaning Fee	Gross Earnings	Occupancy Taxes	11%	adus
354.05		10.95	65	365	45.82	40.15	\$ 416.55
447.17		13.83	65	461	45.44	50.71	\$ 436.97
388		12	0	400	50.21	44	\$ 456.45
208.55		6.45	65	215	26.99	23.65	\$ 245.36
135.8		4.2	65	140	17.57	15.4	\$ 159.73
354.05		10.95	65	365	45.82	40.15	\$ 416.55
159.08		4.92	65	164	20.59	18.04	\$ 187.18
232.8		7.2	65	240	30.13	26.4	\$ 273.91
354.05		10.95	65	365	45.82	40.15	\$ 416.55
255.11		7.89	65	263	33.01	28.93	\$ 300.09
275.48		8.52	65	284	35.65	31.24	\$ 324.09
388		12	65	400	50.21	44	\$ 456.45
325.92		10.08	65	336	64.65	36.96	\$ 587.73
139.68		4.32	65	144	18.08	15.84	\$ 164.36
396.73		12.27	65	409	51.34	44.99	\$ 466.73
284.21		8.79	65	293	36.78	32.23	\$ 334.36

Adjusted Column added

\$572.67 in occupancy tax collected for reservations in which at least 11% was collected

- For the example above, for the yellow highlighted reservations, the tax collected is multiplied by 100/11, to create an adjusted gross earning that will balance to the tax collected.
 - Line 1 example: $45.82 \times 100/11 = \$416.55$
 - The adjusted gross for line 1 is \$416.55 (the double check is to see if you balance to the tax collected, $\$416.55 \times 11\% = \45.82 (balance achieved)).

- This is your marketplace sales in which room tax was collected for this reservation (\$416.55).
 - You can continue with each of the reservations that are highlighted.
 - The reservation that did not have the correct amount of room tax collected (blue highlight in the example above) was \$461. If the room tax was included in the nightly rate to cover the room tax collection, you would back the room tax out with the following math: $\$461/1.055 = \436.97
- **STEP 5:** Putting the information together to file:
 - Add up the adjusted gross sales for your line 3 total (ALL).
 - Line 3 of the report form: \$5,643.06 (Total Lodging Sales – ALL)
 $(\$5,206.09 + \$436.97 = \$5,643.06)$
 - Add up only the highlighted lines to create your Marketplace sales in which room tax was collected total for Line 5 (online)/Line 7a (paper): \$5,206.09 (Marketplace sales in which room tax was collected)
 - Omit the one reservation that did not have enough tax collected from the total.
 - Take your line 5 total and multiply by 5.5% to get your room tax paid by Airbnb for Line 5A (online)/Line 7b (paper)- Airbnb payments made on your behalf: \$286.33
 - $\$5,206.09 \times 5.5\% = \286.33

HOW TO HANDLE MULTIPLE PLATFORM AND DIRECT BOOKINGS

Using the examples that were provided in this reference document plus a direct booking of \$1,200.

- This worksheet is at the back of the reference document.

DCTZC Room Tax Reporting Worksheet												
Report Month		EXAMPLE										
Direct Booking/Prior to 1/1/2020 Reservations: You Pay Room Tax		1		2		3		4		5		
ALL		LINE 3 ENTRY ONLY		SECTION 7 TOTAL FOR 7A (paper)- Line 5 (online)								
Date of Reserv.	Nights Rented	Lodging Sales (lodging+fees+trav service fee if applicable) for ALL LODGING SALES total Line 3	Direct Booking - Don't report in section 7	Marketplace Provider reservation made prior to 1/1/2020 - don't report in section 7 (owe room tax)	AIRBNB Lodging Sales add to create total for 7a	VRBO Lodging Sales add to create total for 7a	Other M.P. Lodging Sales add to create total for 7a	Other M.P. Lodging Sales add to create total for 7a	Airbnb Room Tax Collected	VRBO Room Tax Collected	OTHER MP Room Tax Collected	Other MP Room Tax Collected
		1200	1200	0	0	0	0	0	0	0	0	0
		923 (example 1 VRBO)	0	923		0	0	0	0	0	0	0
		766 (example 2 VRBO)	0	0	0	766	0	0	0	42.13	0	0
		3675.18 (example 1 Airbnb)	0	0	3675.18	0	0	0	202.14	0	0	0
		5643.06 (example 2 Airbnb)			5206.09	0	0	0	286.33	0	0	0
Total Lodging Sales from ALL sources:		These totals will already be on Line 3 - the balance of the tax due will be as a result of these lodging sales		Add the totals of columns numbered 1-4 to calculate your total for 7A				For columns numbered 5-6 total the amount paid on your behalf for each M.P. - these must be for reservations after 1/1/2020 and confirmed collection by M.P.				
Total: \$ 12,207.24		NO TOTAL REQUIRED		Total: \$9647.27				Total Airbnb 488.47	Total VRBO 42.13	Total Other \$	Total Other \$	
Line 3				7A total (paper reporting)				7b Paper Form	7c Paper Form	7d Paper Form	7e Paper Form	
				Line 5 (online form)				5a Online Form	5b Online Form	5c Online Form	5d Online Form	

- The "All" column has the entries for all lodging sales (It does not matter who booked it or what taxes were paid on your behalf)- this is your line three total for your room tax report (online/mail-in).
- For the sake of demonstrating how to combine multiple channels of reservations, all examples shown in this document were utilized for entry into the worksheet.
- The first row is the direct booking, the amount only goes in the "All" column – no work is done across the worksheet.
- The second row is the VRBO reservation in which room tax was **not** collected, therefore it only is entered "ALL" column. No work is done across the worksheet because this is a sale in which we could **not** confirm room tax was collected. (The traveler service fee was not added into the sale because the room tax collection was not completed by VRBO).
- The third row is the VRBO reservation that had the correct amount of tax collected. The \$766 is entered into the "All" column, the VRBO lodging sales column and the 5.5% (\$42.13) room tax collected is entered in the VRBO marketplace tax payment column. Do not enter the total amount of tax collected by the marketplace, which is 11%, only the room tax portion.
 - Because we can confirm that 11% was collected, you do the work across the spreadsheet.
- The fourth row is the "less complicated" Airbnb example. The adjusted total of lodging sales is entered into the "All" column, the marketplace sale is entered into the Airbnb marketplace sales column and the 5.5% (\$202.14) of the lodging sale is entered in the Airbnb marketplace payment column.
 - Because we can confirm that 11% was collected, you do the work across the spreadsheet.

- The fifth row is the “complicated” Airbnb example. The adjusted lodging sales is entered into the “All” column (\$5,643.06), the marketplace sale is entered into the Airbnb marketplace sales (\$5,206.09) column and the 5.5% (\$286.33) of the lodging sale is entered in the Airbnb marketplace payment column.
 - You could enter each reservation into the worksheet, or use the combined totals as outlined above.
- To get ready to file, simply add your columns.

TO FILE ONLINE, THE ENTRIES WOULD BE AS FOLLOWS:

- Line 3: \$12,207.24
- Line 5: \$9,647.27
- Line 5a (Airbnb payments made on your behalf): \$488.47
- Line 5b (VRBO payments made on your behalf): \$42.13
 - You would still need to enter nights available and rented.
- Below is how the information would be entered online.

3. Gross Lodging Sales this month: * [More Detail](#)

4. Total exemptions and exempt sales: *

For each below, report how much room tax was paid on your behalf [More Detail](#)

5. Total lodging sales in which room tax was collected on your behalf: * [More Detail](#)

5a. Amount of room tax paid by Airbnb: *

5b. Amount of room tax paid by VRBO: *

5c. Amount of room tax paid by Expedia Collect: *

5d. Amount of room tax paid by Booking.com Collect: *

Calculate

Net taxable sales: * \$2,560.07

x 5.5% = : * \$140.80

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TO FILE BY PAPER (MAIL-IN) THE ENTRIES WOULD BE AS FOLLOWS:

- Line 3: \$12,207.24
- Line 7a: \$9,647.27
- Line 7b (Airbnb payments made on your behalf): \$488.47
- Line 7c (VRBO payments made on your behalf): \$42.13
 - You would still need to enter nights available and rented.

3. GROSS LODGING SALES: Report ALL Lodging Revenue from all revenue sources (Direct Bookings and Lodging Marketplace Providers) including taxable fees, charges, and exemptions - excluding tax for the report month. (If you have sales through a Lodging Marketplace Provider you will also need to complete section 7)		12,207.24
3	\$	
4. ALLOWABLE EXEMPTIONS: This line is only to be used to claim tax exempt lodging sales - Enter Non-Taxable Sales. This line is not to be used to back out other taxes or service fees. ** If claiming tax exempt lodging you must provide the CES# information. If you need additional space to enter CES#'s, please add a page.		
4. Total Allowable Exemptions: CES#		4 \$0
5. NET TAXABLE SALES: (line 3 minus line 4)		5 \$12,207.24
* 6. TAX DUE - 5.5% rate (line 5 x 0.055)		6 \$671.40
7. Payments Made on Your Behalf: If you rent through a marketplace provider who collects tax on your behalf , include the revenue in your Gross (line 3) and on line 7a enter gross sales for all marketplace providers. Below, report how much room tax was paid on your behalf by each marketplace provider. Failure to provide payment information will deem room tax delinquent and late fees and interest will be assessed.		
7a. Total Lodging Marketplace Provider Sales that Room Tax was COLLECTED - enter total gross sales for all lodging marketplace providers for which room tax was collected. § 9647.27 _____ (checkpoint > 7A total x 5.5% (0.055) must = line 8)		
7b. Airbnb	7b	\$488.47
7c. VRBO/ Homeaway	7c	\$42.13
7d. Expedia Collect	7d	\$0
7e. Booking.com	7e	\$0
7f. Other Marketplace Provider - Name _____	7f	\$0
8. Total Payments Made on your behalf (sum of lines 7b-7f)		8 \$530.60
* 9. NET TAX DUE (line 6-line 8)		9 \$140.80
10. Late Filing Penalty: Less than 30 days late = \$25 / More than 30 days		10 \$0
11. Late Filing Interest (1% per month)		11 \$0
12. Total Credits to be applied to tax owed		12 \$ ()
13. TOTAL AMOUNT DUE (sum of lines 9-12)		13 \$140.80
Signature: _____		Date: _____

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FORM TWO: VRBO FORM TO RECORD PAYMENT DETAIL

VRBO Worksheet > Go to Inbox> POST STAY for each reservation. Or capture the information from confirmation emails.

Month: _____ Name: _____ # of nights: _____

Date of Reservation: _____ Dates of Stay: _____

Booking Amount:
Cleaning/other taxable fees:
Traveler Service Fee:
Lodging Taxes Remitted by VRBO:
Taxable Lodging Sale (Booking + Taxable fees+ Traveler Service Fee) =
CHECK – does the lodging sale <u>balance</u> to the tax collected (If Yes, record the amount of room tax collected on the next line): <input type="checkbox"/> YES <input type="checkbox"/> NO
Amount of Room Tax paid by VRBO on your behalf (5.5% of the taxable lodging sale/1/2 of the tax collected)
TOTALS:
Line 3 total (Add into All Lodging Sales):
Line 5/7a total (Add into Marketplace Sales only if the 11% was collected)
Line 5b/7c total (Room tax amount paid by VRBO- only if the 11% was collected):

Month: _____ Name: _____ # of nights: _____

Date of Reservation: _____ Dates of Stay: _____

Booking Amount:
Cleaning/other taxable fees:
Traveler Service Fee:
Lodging Taxes Remitted by VRBO:
Taxable Lodging Sale (Booking + Taxable fees+ Traveler Service Fee) =
CHECK – does the lodging sale <u>balance</u> to the tax collected (If Yes, record the amount of room tax collected on the next line): <input type="checkbox"/> YES <input type="checkbox"/> NO
Amount of Room Tax paid by VRBO on your behalf (5.5% of the taxable lodging sale/1/2 of the tax collected)
TOTALS:
Line 3 total (Add into All Lodging Sales):
Line 5/7a total (Add into Marketplace Sales only if the 11% was collected)
Line 5b/7c total (Room tax amount paid by VRBO- only if the 11% was collected):

