

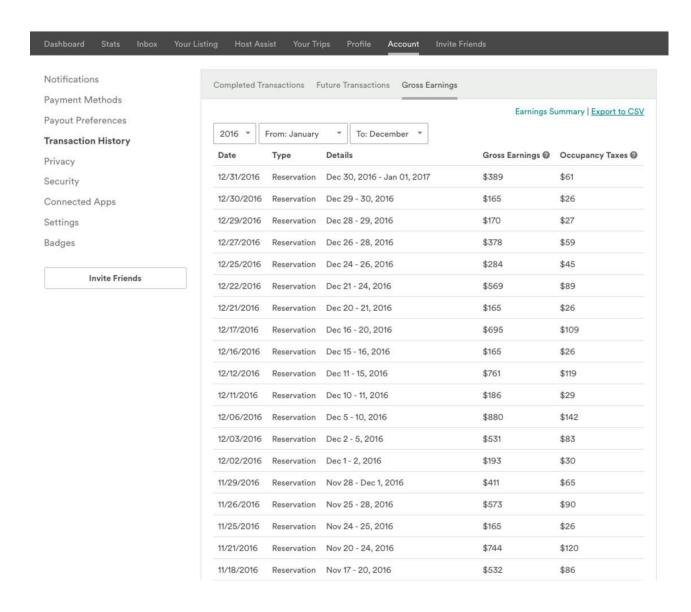
FAQs for Hosts

- 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.
- 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 <u>Transaction History</u>, 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





<u>Exhibit B</u> Guest Receipt

eceipt: ad by lesday, Sep 21, 2016		Acc
Check In Check Out Dec 30, 2016 Jan 1, 2017 Entire home/apt	Charges \$170 × 2 nights Cleaning fees Service Fee Occupancy taxes	\$339 \$50 \$47 \$61
Hosted by Phone:	Total	\$497
2 Travelers on this trip	Payment September 21, 2016	\$497
per traveler rip was \$124 per person, per night, including taxes and fees.	Balance	\$0 Add billing details



Exhibit C CSV Download

