

# Airbnb to collect and send taxes on behalf of hosts

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Effective October 15, 2015, Airbnb will collect and send the following taxes to the Department of Revenue (DOR) on behalf of Airbnb 'hosts' who use the website for short-term lodging sales:

- state and local retail sales tax
- special hotel/motel taxes
- convention and trade center taxes

(See Airbnb's public policy statement for more information).

If a host made lodging sales *before* October 15, 2015, the host needs to collect and send all taxes to the department for that time period.


A host still needs to register with DOR to report their rental income on an excise tax return:

- The host reports all of their Airbnb rental income under all appropriate tax classifications – *Retailing* and *Retail Sales Tax*.
- The host can then claim a deduction for "Gross Sales Collected by Facilitator" under the *Retail Sales Tax* classification. This deduction is equal to the rentals made through Airbnb as of October 15, 2015.

**The host needs to pay any Retailing B&O tax due after taking the small business B&O tax credit, if applicable. The credit calculates automatically when the host electronically files.**

A host cannot take deductions for Airbnb charges such as a service fee or commission; service fees and commissions are considered a hosts' cost of doing business with Airbnb.

## What if I have more questions?

- Call our Telephone Information Center at 360-705-6705.
- Visit Airbnb's website:
  - Help section: <https://www.airbnb.com/help/article/481/how-do-taxes-work-for-hosts> 

- General information: <https://www.airbnb.com/about/about-us> .

## More references

Lodging Information and Rate Changes

Lodging Guide

Tax Rate Lookup Tool

RCW 82.08.010(2)(a)

## Definitions

A “host” is the party who rents out an accommodation through Airbnb.



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