

New Hampshire Department of Revenue Administration
109 Pleasant Street, Concord, NH 03301

TECHNICAL INFORMATION RELEASE
TIR 2017-008 Date October 18, 2017

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Taxpayer Services at (603) 230-5920.

Airbnb Hosts

The purpose of this Technical Information Release (TIR) is to provide information about the Meals & Rooms (Rentals) (“M&R”) Tax (RSA 78-A) to operators offering sleeping accommodations through Airbnb (“Airbnb Hosts”).

On and after November 1, 2017, Airbnb will have an M&R Tax license, and will file monthly returns, collect, and remit the full amount of M&R Tax due to the Department of Revenue Administration (“DRA”) on behalf of Airbnb Hosts, in accordance with RSA 78-A. However, Airbnb Hosts will remain obligated to register and obtain an M&R Tax license, and to file monthly returns, collect, and remit the M&R Tax due to the DRA, for sleeping accommodations booked through any means other than Airbnb. Airbnb Hosts will also remain obligated to otherwise comply with RSA 78-A, including the obligation to keep the books and records relating to any booking transactions, whether or not through Airbnb, for three (3) years.

For sleeping accommodations booked prior to November 1, 2017:

Airbnb Hosts remain obligated to register and obtain an M&R Tax license, and to file monthly returns, collect, and remit the M&R Tax due to the DRA for sleeping accommodations booked prior to November 1, 2017, whether or not through Airbnb.* Airbnb Hosts should contact the DRA to discuss their options for coming into compliance with the requirements of RSA 78-A. One option is the DRA’s [Voluntary Disclosure Program](#). Additionally, for general information about the M&R Tax, including how to obtain an M&R Tax license, please refer to the links at the end of this TIR.

For sleeping accommodations booked on and after November 1, 2017:

1. For Airbnb Hosts offering sleeping accommodations ONLY on Airbnb:

Airbnb will have an M&R Tax license, and will file monthly returns, collect, and remit the M&R Tax due to the DRA on your behalf. If you offer sleeping accommodations exclusively through Airbnb, you may surrender your existing M&R Tax license to the DRA, but only after the month

* Airbnb Hosts are responsible for the M&R Tax due to the DRA for sleeping accommodations booked through Airbnb prior to November 1, 2017, even if the use or possession occurs AFTER November 1, 2017 (because the M&R Tax is collected at the time of booking, regardless of when the use or possession actually occurs). For example, Airbnb will not remit the M&R Tax due to the DRA for a sleeping accommodation booked through Airbnb on October 15, 2017 for use on November 20, 2017.

in which you collect and remit the last of any M&R Tax due for sleeping accommodations booked prior to November 1, 2017. To surrender your existing M&R Tax license, you must file with the DRA: (1) a final DRA Form DP-14, M&R Tax return (which must be filed using a paper return); and (2) a DRA Form CD-100 with box #9 checked and dated with the day you are surrendering your license. You must continue to file a monthly return even though no M&R Tax may be due up until you surrender your license, in accordance with RSA 78-A:8, I. Please note that if you file a final return and surrender your existing M&R Tax license, you must apply for a new M&R Tax license if you later decide to also offer sleeping accommodations through any means other than Airbnb.

2. For Airbnb Hosts offering sleeping accommodations on Airbnb AND through other means:

Airbnb will have an M&R Tax license, and will file monthly returns, collect, and remit the M&R Tax due to the DRA on your behalf, but only for sleeping accommodations booked through Airbnb on and after November 1, 2017. You will remain obligated to register and obtain an M&R Tax license, and to file monthly returns, collect, and remit the M&R Tax due to the DRA for sleeping accommodations offered through any means other than Airbnb.

3. For operators not offering sleeping accommodations through Airbnb:

You remain obligated to register and obtain an M&R Tax license by submitting a completed DRA Form CD-3, file monthly returns, collect, and remit the M&R Tax due to the DRA. Please contact the DRA or visit our website below for more information.

Additional Information:

Additional information about the M&R Tax, including how to obtain an M&R Tax license, can be found on the [M&R Operators page](#) of the [DRA's website](#), where you can access the M&R Tax statutes and Administrative Rules, the M&R Tax license application, and FAQ's about the M&R Tax. You may also contact DRA by calling Taxpayer Services at (603) 230-5920.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 230-5000.