

**TEMPLATE OF KEY TERMS FOR A DRAFT COLLECTION AGREEMENT
BETWEEN AIRBNB, INC. AND JURISDICTION XYZ DEPARTMENT OF TAX ADMINISTRATION**

Airbnb provides an Internet-based platform (the “**Platform**”) through which a third party desiring to offer an accommodation (a “**Host**”) and a third party desiring to book an accommodation (a “**Guest**”) have the opportunity to communicate, negotiate and consummate a booking transaction for accommodations (“**Booking Transaction**”) pursuant to a direct agreement between Host and Guest to which Airbnb is not a party.

THIS TEMPLATE summarizes the key terms for an agreement (“**Agreement**”) between **AIRBNB, INC.**, and the **JURISDICTION XYZ DEPARTMENT OF TAX ADMINISTRATION** (the “**Tax Collector**”) regarding the collection and remittance of applicable Jurisdiction XYZ Occupancy Tax (“**Tax**”) by Airbnb with respect to Booking Transactions between Hosts and Guests completed on the Platform for accommodations located in Jurisdiction XYZ.

KEY TERMS:

COLLECTION BY AIRBNB:	On a prospective basis, Airbnb will assume the role of a "Taxpayer" (aka “operator” or “vendor”) for the sole purpose of collecting and remitting the Tax on behalf of Airbnb’s Hosts.
EFFECTIVE DATE:	Airbnb will not be responsible for the collection of the Tax until the date the Agreement goes into effect.
REGISTRATION:	Airbnb, Inc. will register as the Taxpayer for the sole purpose of collecting and remitting the Tax. Airbnb, Inc. will be the registered taxpayer on behalf of any subsidiary or affiliate of Airbnb, Inc. collecting Tax from Guests. Solely with respect to a Host’s activity through Airbnb, Hosts will not be required to register to collect, remit and/or report the Tax and/or activity through Airbnb.
TAX BASE:	Airbnb will collect the Tax at the applicable tax rate on completed Booking Transactions for occupancy of accommodations located in the Jurisdiction between a Guest and Host who use Airbnb’s platform. The Tax collected will be based upon the Accommodation Fee, which is the amount that the Host charges for accommodations (including any cleaning fees charged by the Host).
CONFIDENTIALITY:	As required by the Agreement between Airbnb and its Hosts, Airbnb will not provide, without binding legal process, personally Identifiable information regarding its Hosts and Guests, including but not limited to their names and listing addresses (but can provide transaction information on an anonymous, numbered-account basis).
TERM/TERMINATION:	The Agreement shall remain in effect unless terminated by either party. Either party can terminate the Agreement upon a 30-day written notice.

RETROACTIVE LIABILITY: The Tax Collector will waive any pursuit of the Tax from Airbnb and/or Hosts and/or Guests related to the period prior to when Airbnb begins collecting and remitting Tax under the Agreement.

AUDIT REQUESTS: The Tax Collector will limit its audit and/or assessment against Airbnb for alleged under collection of Tax to no more frequently than a consecutive twelve (12) month tax period within any consecutive forty-eight (48) month period. The Tax Collector will not directly or indirectly audit any individual Guest or Host relating to the Booking Transactions. The Tax Collector reserves the right to audit any individual Airbnb Host for activity that has been brought to the attention of the Tax Collector in the form of a complaint or other means independent of the Agreement or independent of data or information provided pursuant to the Agreement. If an audit is pursued by the Tax Collector the Confidentiality terms apply.

EXEMPTIONS: Generally, Airbnb will collect the Tax on Accommodation Fees related to Booking Transactions within the Jurisdiction notwithstanding any exemptions, with the exception of the length of stay (e.g., stays over 30 days in duration will not be subject to tax). However, some unique exemptions may be problematic and will be addressed on a case-by-case basis.