

Short Term Rental 14-Day Tax Exemption Form

A proprietor, lessee, sublessee, mortgagee in possession, or licensee operating a short-term rental for 14 days or less in a calendar year is not subject to the short-term rental tax, provided they have:

- (i) registered with the commissioner; and
- (ii) annually filed a signed declaration with the commissioner, setting forth the intention to transfer the short-term rental for not more than 14 days in a calendar year.

If the short-term rental operator transfers the short-term rental for 15 days or more in the same calendar year, or fails to register and file a declaration, then they will be liable for the payment of the short-term rental tax, including payment of required taxes and fees on the first 14 days the short-term rental was transferred in the calendar year.

Operator	<u>'s Acknow</u>	<u>ledgement</u>	

Operator(s) acknowledges that they are a proprietor, lessee, sublessee, mortgagee in possession, or licensee of short-term rental for 14 days or less in calendar year (year).					
Operator	Date	Operator	Date		

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