

## Instructions for Booking Service Data Reporting Law Report Formatting

**March 31, 2021**

Pursuant to New York City Administrative Code § 26-2102, “the report shall be submitted in a time, manner and form established by such agency, including but not limited to, electronic submission in a format established by such agency.” Consistent with this statute, OSE provides the following guidance as to the manner, form, and format of submission. Each report shall be electronically submitted through OSE’s submission portal. A link to the portal and instructions for using the portal can be found at <https://www1.nyc.gov/site/speciaenforcement/reporting-law/reporting-for-booking-services.page>.

Each report must consist of three “.csv” files corresponding to listing details, transaction details, and host details, and will be required to conform to specific criteria. Each must be a separate file, and not separate tables in the same file. Files must not be encrypted or password protected or they will be rejected. The portal safeguards the data submitted by encrypting it both in transit and at rest. At the point of submission, the portal encrypts the data prior to sending it through the internet.

The three files each require several points of data, and are linked to each other by the inclusion of the “Listing URL” and “Listing ID” in each file. The three reports shall contain the following header rows with corresponding column names.

### Listing Report Header Row with Column Names

Listing URL	Listing ID	Listing Name	Listing Type	Listing Street Number	Listing Street Name	Listing Apt/Unit	Listing Borough	Listing Zip Code	Host ID
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Generally, this table should have only one line of data per listing URL or ID. However, where the listing address information or type changes during the reporting period, then each iteration of the listing’s information shall be a separate line with a consistent listing ID for each related listing record. Listing type shall be answered either “entire” or “partial”, consistent with the law’s requirement that the report include a “statement as to whether such short-term rental transaction involved (i) short-term rental of the entirety of a dwelling unit or housing accommodations in a building or (ii) short-term rental of part of such unit or housing accommodations.” “Host ID” shall reflect the main account holder for listings where more than one person qualifies as a host, and the identities of multiple hosts shall be included in the Host Report described below.

### Transactions Report Header Row with Column Names

Listing URL	Listing ID	Nights Booked	Payout Recipient Name	Payout Recipient Account	Payout Recipient Revenue	Transaction ID (for use as indicated below)
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This table should have one line of data for each transaction. Where a transaction payout is divided among different recipients or different accounts, the booking service must append a unique transaction ID such that each payout recipient is reported on a separate line but can still be identified as pertaining to the same transaction. Booking services may assign and report a transaction ID for each transaction even when there are not multiple recipients or accounts. Payout Recipient Account shall either be anonymized by replacement with a unique alphanumeric string that is consistent from

quarterly report to quarterly report, or if such booking service provides an explanation why such anonymized identifiers are unavailable, the actual account number for such account.

Host Report Header Row with Column Names

Listing URL	Listing ID	Host ID	Host Legal First Name	Host Legal Last Name	Host Street Number	Host Street Name	Host Apt/Unit	Host Borough	Host Zip Code	Host Phone Number	Host Email	Host URL
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This table should have one line of data for each individual host, defined as “a person other than a booking service, including a co-host, who uses a booking service to offer, manage or administer a short-term rental.” Where a listing has more than one host, each host must be provided as a separate line of data with the consistent listing URL and listing ID. If the host name, address, or contact information changes during the reporting period, then each iteration of the host’s information shall be a separate line with each such line containing the consistent Host ID and Listing ID. If a single host ID is used for multiple listings, the report shall include each listing as a separate line. The address information in this report relates to the personal address of the host, not the address of the listing.

Reporting the Unavailability of Data

The law requires that booking services, “in instances where such information is unavailable to the booking service, [provide] an explanation of why such information is unavailable.” In the event of the need to provide this explanation, a booking service shall not include the explanation in the “.csv” files uploaded into the portal. Instead, the booking service shall provide the explanation in a separate writing submitted to OSE by email at [reportinglaw@ose.nyc.gov](mailto:reportinglaw@ose.nyc.gov). This writing shall include the confirmation number displayed after a successful submission, the company name, and the year and quarter that the correspondence relates to.

Questions Regarding the Instructions for Report Formatting

Any questions regarding these instructions should be sent to [reportinglaw@ose.nyc.gov](mailto:reportinglaw@ose.nyc.gov), with a clear indication of the company name of the booking service.