

To: House Revenue Committee

From: Wendy Johnson, League of Oregon Cities

Date: February 6, 2018

Re: Local Lodging Tax Forms

Committee members have requested examples of city lodging tax forms to see what is requested of lodging providers and intermediaries. First you will find model forms provided by the League. Following the model forms, the packet includes forms for the following cities:

Salem

Bend

Ashland

Cannon Beach

Corvallis

Manzanita

Appendix G: Model TLT Registration Form

CITY OF [NAME]

Transient Lodging Tax
[Address]
Phone: [Insert #]
Email:[Insert address]
Web: www.[insert address]

Transient Lodging Tax Registration Form

Property Information

Name of Property/Business (including Doing Business As)

Property Address

City/State

Zip

Type of Business (check one): Hotel/Motel B&B House Townhouse/Condo
 RV Park Online Retailer Other

Ownership Information (check one): Individual Partnership Corporation

Name (last/first)

Title

Phone Number

Email Address

Mailing Address

City/State

Zip

Names of Additional Owners, Partners, or Corporate Officers

Name (last/first)

Title

Phone Number

Email Address

Name (last/first)

Title

Phone Number

Email Address

Records/Remittance Information (if different from above)

Individual/company responsible for the completion of the monthly tax form and payment of the taxes

Business Name

Contact Person

Phone Number

Email Address

Mailing Address

City/State

Zip

Signature

Date

Short-Term Rental Operator License # _____ **Land Use Permit #** _____

Business License # _____

Appendix H: Model TLT Remittance Form

CITY OF [NAME]

Phone:
Website:

Email:

OFFICE USE ONLY	
Date received	
Receipt number	

Transient Lodging Tax Remittance Form

**To report multiple locations, please use the Multiple Locations Reporting Form located on our website.

Account Information			
Name of property/business (including Doing Business As)			Reporting month
Property address			Reporting year
Name of transient room tax contact	Phone number	Email address	

FORM DUE MONTHLY BY THE 15TH FOR THE PRECEEDING MONTH, EVEN IF NO GROSS RENT WAS RECEIVED

1. Gross rent	1.	\$
2. Allowable exemptions:		
2a. Monthly rent (greater than 30 consecutive days)..	2a.	\$
2b. Rent from authorized Federal employees.....		\$
2c. Rent from transient lodging intermediaries	2c.	\$
2d. Other exemptions (please explain).....	2d.	\$
3. Total allowable exemptions (sum of lines 2a through2d)	3.	\$
4. Taxable rent (line 1 minus line 3).....	4.	\$
5. Tax rate	5.	[insert %]
6. Tax due (line 4 multiplied by line 5).....	6.	\$
7. Excess tax collected	7.	\$
8. Total tax collected (line 6 plus line 7).....	8.	\$
9. Rebate rate for administrative costs	9.	[insert %]
10. Rebate amount (line 8 multiplied by line 9).....	10.	\$
11. Net tax due (line 8 minus line 10).....	11.	\$
12. Penalties	12.	\$
13. Interest.....	13.	\$
14. Previous balance	14.	\$
15. TOTAL DUE (sum of lines 11 through 14).....	15.	\$

I declare, under penalty of false swearing, that to the best of my knowledge, the information herein is true, correct, and complete.

Signature	Title	Date
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Print completed form and mail with payment to:

MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF [NAME]. To pay by Visa or MasterCard, email your form to [insert email] and call in your payment to [insert phone number].

City of [Name]
Report of gross receipts from transient lodging intermediaries

Identify all transactions with transient lodging intermediaries for this month/quarter. Attach this schedule to your return that you submit to us. Only list transactions for which the transient lodging intermediaries paid tax directly to the City of [Name]. Add additional pages if needed.

Reporting month Reporting year

Name of transient lodging intermediary	Amount Received
Total (Should equal total on line 2C of page1)	\$

Line 1	Gross Rent: Enter the gross rent received for occupancy in transient lodging for the month. "Rent" means the amount paid or payable by an occupant for the occupancy of space in transient lodging. If a separate fee is charged for services, goods or commodities and that fee is optional, that fee is not included in rent. Rent includes all fees and assessments based on the number of occupants (human and/or pets) for which payment is not considered optional to the occupant.
Lines 2a-2d	Exemptions/Exclusions: Enter any gross rents that are not subject to tax or that are excluded from your total gross rents. The most common exemptions and exclusions are:
2a	Monthly rent: A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more.
2b	Rent from authorized federal employees: Employee of the federal government while on federal business. This exemption does not include state or local government employees.
2c	Rent from transient lodging intermediaries: Gross receipts from transactions with transient lodging intermediaries, i.e.: Online Travel Companies. Do not include transactions for which you collected the tax directly from customers, or transactions for which you received the tax from intermediaries. Complete and attach page 2, Report of Gross receipts from transient lodging intermediaries.
2d	Other exemptions: Please explain
Line 3	Total Exemptions/Exclusions: Sum of all exemptions.
Line 4	Taxable Rent: Subtract Total Exemptions (line 3) from Gross Rent (line 1).
Line 5	Current City of [Name] Tax rate: [insert %]
Line 6	Tax due:
Line 7	Excess Tax: Enter any excess tax collected from occupants.
Line 8	Total Tax Collected: Enter the amount of tax collected or required to be collected according to the lodging property's books and records (this amount should total line 6 plus line 7). Please explain any differences.
Line 9	Current rebate rate for administrative costs: [insert %]
Line 10	Rebate for Administrative Costs: Multiply Total Tax Collected (line 8) by [insert %] (line 9)
Line 11	Net Tax Due: Subtract Rebate for Administrative costs (line 10) from Total Tax Collected (line 8)
Line 12	[Insert %] Penalty - 30 Days or Less Past Due: If applicable, multiply Net Tax Due (line 11) by [insert %]. If you fail to file the return and remit payment by the 25th day of the month following collection of the tax, a penalty of [insert %] of the tax amount is due. [Insert %] Penalty – Greater than 30 Days Past Due: If applicable, multiply Total Tax Due (line 11) by [insert %]. If the return and remittance are submitted more than 30 days past the due date, the penalty increases by another [insert %] of the tax for a total penalty of [insert %] of the tax.
Line 13	Interest: If applicable, multiply Total Tax Due (line 11) by 1%. If the return and remittance are not submitted by the due date, in addition to the penalties, interest of 1% (per month) of the tax is owed.
Line 14	Previous Balance - Adjustment for Prior Shortage or Overage: Use this line to reflect any shortages or overages of prior periods.
Line 15	Total Tax Remittance: Add and/or subtract, as appropriate, Net Tax Due (line 11), Penalties (line 12), Interest (line 13), and Previous Balance (line 14). Remit this amount to the City of _____.

Appendix I: Model TLT Multiple Location Form

Form for vacation rental owners and property managers who are reporting multiple properties.
Download the Excel document online at www.orcities.org, under the A-Z Index>Transient Lodging Taxes.

Appendix I: Model TLT Multiple Location Form					[Insert City Name and Logo]			
<p>The City of [Name] tracks Transient Lodging Tax by individual property address. This form is available to Vacation Rental Owners and Property Managers who are reporting multiple properties.</p> <p>How to use: Enter each location address along with its income and exemption/exclusions (the form will calculate and total everything). Attach this form along with your Monthly/Quarterly Room Tax Return form to report the total amount .</p>								
Name of Operator/Management Company:					Month:	Year:		
Email:					Phone Number:			
LODGING ADDRESS	INCOME	EXEMPTIONS	EXCLUSIONS	TAXABLE RENT	[Insert %] TAX	[Insert %] REBATE	REMITTANCE	
		-		-	-	-	-	
				-	-	-	-	
				-	-	-	-	
				-	-	-	-	
				-	-	-	-	
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TOTALS		-		-	-	-	-	



City of Salem Finance Division
555 Liberty St SE, Room 230, Salem, OR 97301
Phone: 503-588-6210 FAX: 503-588-6251
Email: SalemAR@cityofsalem.net

Schedule A - Transaction Detail for Operators who Utilize Booking Agent(s)

If you are an Operator who utilizes Booking Agent(s) to facilitate the booking, payment, and remittance of Transient Lodging Tax (selected Operator type 2 or 3 on the Tax Return), then you will need to complete Schedule A.

Name of Operator	Reporting Month	Reporting Year
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Monthly Activity by Booking Agents *(total to be included as exemptions on line 2b of the Tax Return)*

Name of Booking Agent or Hosting Platform	Contact Information	# of Nights	Gross Rent
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
Total <i>(enter Total Gross Rent on exemption line 2b of the Tax Return)</i>			\$

Please add additional pages if necessary



City of Salem Finance Division
555 Liberty St SE, Room 230, Salem, OR 97301
Phone: 503-588-6210 FAX: 503-588-6251
Email: SalemAR@cityofsalem.net

Schedule B - Transaction Detail for Operators who act as Booking Agents

If you are an Operator who acts as a Booking Agent to facilitate the booking, payment, and remittance of Transient Lodging Tax on behalf of a Transient Lodging Provider (selected Operator type 4 on the Tax Return), then you will need to complete Schedule B.

Name of Operator/Booking Agent	Reporting Month	Reporting Year
--------------------------------	-----------------	----------------

Monthly Activity for Operator/Booking Agent *(total to be included on line 1 of the Tax Return)*

Name of Transient Lodging Provider/Host	Property/Host Address	# of Nights	Gross Rent
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
Total <i>(enter Total Gross Rent on line 1 of the Tax Return)</i>			\$

Please add additional pages if necessary

INSTRUCTIONS FOR COMPLETION OF MONTHLY TRANSIENT OCCUPANCY TAX REPORTING FORM FOR THE CITY OF SALEM

General Information

Each operator is required to file a return and pay the tax monthly. You must file a return even if there is no tax collected for the reporting period. The transient occupancy tax is imposed on each overnight stay in a temporary dwelling unit designed for occupancy.

This remittance form is designed to be filled out electronically, then printed and mailed together with payment. The online form will automatically perform the appropriate calculations based on your input. Alternatively, you may print a blank form and enter the information manually. In either case, please review all calculations for accuracy.

Line 1	Gross Rent: Enter the gross rent received from occupancy in temporary lodging for the month. Gross lodging receipts are all amounts received other than taxes that are paid by a person for occupancy of transient lodging in Salem. This includes any amount paid for the sale, service, or furnishing of transient lodging.
Line 2	Exemptions authorized under SRC 37.060
2a	Exemptions/Exclusion: Enter any gross rents that are not subject to tax or that are excluded from your tax gross rents. The most common exemptions and exclusions are: Monthly rent (A dwelling unit occupied by the same person for a consecutive period of 30 days or more), Rent from authorized federal employees or foreign diplomats (travel must be for government business, does not include state or local government employees), and any person housed through an emergency shelter or disaster program where the rent is paid with government assistance funds
2b	Gross rents collected on Operator's behalf (money collected by any booking agents)
Line 3	Total allowable exemptions (sum of lines 2a. and 2b.)
Line 4	Taxable rent (line 1 minus line 3)
Line 5	Current City of Salem Tax rate: (9%)
Line 6	Tax Due (multiply line 4 by 0.09)
Line 7	Current rebate rate for administrative cost: (5%) Each operator is allowed to withhold 5% of the tax on line 9 to cover the operator's expense in the collection and remittance of tax.
Line 8	Multiply line 6 by 0.05 - This amount is to be retained by the operator
Line 9	Net Tax Due: Due to City of Salem (line 6 minus line 8) This is your net tax due. The total net tax due cannot be less than zero.
Line 10	First Penalty - If applicable, multiply line 9 by 10% (0.10). A penalty is imposed of 10% of the "Net Tax Due" amount on line 9 if the return and payment is received after the due date. If the due date falls on a weekend, or a legal holiday as defined by ORS 187.010, amounts are delinquent on the first business day that follows.
Line 11	Second Penalty - If applicable, multiple line 9 by 25% (0.25). If the return and payment of the tax is received 30 days after the due date, you shall pay a second penalty plus the amount of the tax and the 10% penalty first imposed.
Line 12	Interest: Multiply line 9 by 1% (0.01). Interest is imposed if you mail your return and pay the tax after the due date. The interest rate is 1% per month on the "Net Tax Due" amount line 9 until the tax is paid in full.
Line 13	Previous Balance - Adjustment to add prior underpayment or subtract prior overpayment (written claim required) See SRC 37.140
Line 14	Total Tax Remittance: Add and/or subtract, as appropriate, Net Tax Due (line 9), Penalties (line 10), Interest (line 12) and Previous Balance (line 13). Remit this amount to the City of Salem.
	A) Number of Units Please enter the total number of units in your facility. This should not change. If it does change, please notify us in writing for our records.
	B) Calendar days in Month Enter the total days in the month you are reporting
	C) Total room nights available (multiply lines A & B) Multiply the number of units by the number of days in the month to give you the total room nights available.
	D) Number of room nights not available for rent (out of service, gratis, etc) Rooms not available would include rooms occupied by managers, rooms that were not charged for promotional purposes (gratis), rooms occupied by family and friends at no charge, room that are out of service due to remodeling, repairs, etc.
	E) Net room nights available (subtract line d from line c)
	F) Room nights not sold This is the total empty unit nights for that month. It is helpful to calculate this value by using the information you know. For example, if you had a total 1,000 room nights and you know you sold 543 room nights and had 2 room nights unavailable, then the number of room nights not sold would be 455.
	1,000 total room night
	-2 room nights unavailable
	-543 room nights sold
	455 room nights not sold
	G) Room nights sold Enter the room nights sold according to your records.
	PLEASE CHECK FOR MATH ERRORS ON BOTH SECTIONS BEFORE MAILING !
	THANK YOU!



CITY OF BEND

Room Tax Remittance Form (Single location)

OFFICE USE ONLY	
Date received	
Receipt number	

Questions? Website: www.bendoregon.gov/roomtax Email: roomtax@bendoregon.gov Phone: 541-388-5509

Remit by Phone/Email: Email completed form to roomtax@bendoregon.gov, then call **541-388-5515 ext. 0** to pay

Remit by Mail: Mail this completed form with payment to: **Finance Dept/TRT | PO Box 1024 | Bend, OR 97709**

MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF BEND *SEE PAGE 3 FOR ADDITIONAL INSTRUCTIONS*

Account Information			
Name of property/business (including DBA)			Reporting month
Property address			Reporting year
Name of transient room tax contact	Phone number	Email address	

FORM & PAYMENT DUE MONTHLY BY THE 15TH FOR THE PRECEEDING MONTH, EVEN IF NO GROSS RENT WAS RECEIVED

1. Gross rent	1	\$
2. Allowable exemptions:		
2a. Monthly rent (30 consecutive days or more).....	2a	\$
2b. Rent from authorized Federal employees.....	2b	\$
2c. Rent from transient lodging intermediaries (show on page 2)	2c	\$
2d. Gross rents received from Airbnb	2d	\$
3. Total allowable exemptions (sum of lines 2a through 2d).....	3	\$
4. Taxable rent (line 1 minus line 3).....	4	\$
5. Tax rate.....	5	10.4%
6. Tax due (line 4 multiplied by line 5).....	6	\$
7. Excess tax collected.....	7	\$
8. Total tax collected (line 6 plus line 7).....	8	\$
9. Rebate rate for administrative costs.....	9	5.0%
10. Rebate amount (line 8 multiplied by line 9).....	10	\$
11. Net tax due (line 8 minus line 10).....	11	\$
12. Penalties (see page 3 or call for amount).....	12	\$
13. Interest (see page 3 or call for amount).....	13	\$
14. Previous balance.....	14	\$
15. TOTAL DUE (sum of lines 11 through 14).....	15	\$

I declare, under penalty of false swearing, that to the best of my knowledge, the information herein is true, correct, and complete

Signature	Title	Date
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Line 1	Gross Rent: <i>Includes all exemptions.</i> Enter the gross rent received for occupancy for the month. "Rent" means the amount paid or payable by an occupant for the occupancy of space in temporary lodging. If a separate fee is charged for services, goods or commodities and that fee is optional, that fee is not included in rent. Rent includes all fees and assessments based on the number of occupants (human and/or pets) for which payment is not considered optional to the occupant.
Line 2a	<u>Allowable Exemptions: Enter any gross rents that are not subject to tax</u> Monthly rent: A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more.
Line 2b	Rent from authorized federal employees: The United States or an employee of the federal government while on federal business. This exemption does not include state or local government employees.
Line 2c	Rent from transient lodging intermediaries: Gross receipts from transactions with transient lodging intermediaries, i.e. Online Travel Companies. Do not include transactions for which you collected the tax directly from customers, or transactions for which you received the tax from intermediaries, i.e. VRBO. Complete and attach Report of Gross Receipts from Transient Lodging Intermediaries (page 2).
Line 2d	Rent received from Airbnb: Rent received (from owner's secure Airbnb site)
Line 3	Total Allowable Exemptions: Sum of all exemptions.
Line 4	Taxable Rent: Subtract Total Exemptions from Gross Rent (line 1 minus line 3).
Line 5	Current City of Bend Tax rate: 10.4%
Line 6	Tax due: Multiply Taxable Rent (line 4) by 10.4% (line 5)
Line 7	Excess Tax: Enter any excess tax collected from occupants.
Line 8	Total Tax Collected: Enter the amount of tax collected or required to be collected according to the lodging property's books and records (total of line 6 plus line 7). Please explain any differences.
Line 9	Current rebate rate for administrative costs: 5%
Line 10	Rebate for administrative costs: Multiply Total Tax Collected (line 8) by 5% (line 9)
Line 11	Net Tax Due: Subtract Rebate for administrative costs from Total Tax Collected (line 8 minus line 10)
Line 12	10% Penalty - 30 Days or Less Past Due: If applicable, multiply Net Tax Due (line 11) by 10%. If you fail to file the return and remit payment by the 25th day of the month following collection of the tax, a penalty of 10% of the tax amount is due. 25%Penalty – Greater than 30 Days Past Due: If applicable, multiply Total Tax Due (line 11) by 25%. If the return and remittance are submitted more than 30 days past the due date, the penalty increases by another 15% of the tax for a total penalty of 25% of the tax.
Line 13	Interest: If applicable, multiply Total Tax Due (line 11) by 1%. If the return and remittance are not submitted by the due date, in addition to the penalties, interest of 1% (per month) of the tax is owed.
Line 14	Previous Balance - Adjustment for Prior Shortage or Overage: Use this line to reflect any shortages or overages of prior periods.
Line 15	Total Tax Remittance: Add and/or subtract, as appropriate, Net Tax Due (line 11), Penalties (line 12), Interest (line 13), and Previous Balance (line 14). Remit this amount to the City of Bend. Instructions are at the top of page 1.



CITY OF BEND

Room Tax Multiple Locations Reporting Form

OFFICE USE ONLY
Date rec'd
Receipt #

Name of Operator/Management Co: _____
 Contact name: _____ Reporting Month/Year: _____
 Phone: _____ Email: _____

Airbnb - Use "gross earnings" from owner's secure website.

***See page 2 for full instructions.**

No other form needed for multiple properties.

Property Address	Gross Rent	Exemptions		TAXABLE RENT	10.4% Tax	5% Rebate	Adjustment	Remittance
		Monthly (30 days or more)	Airbnb					
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

I declare, under penalty of false swearing, that to the best of my knowledge, the information herein is true, correct, and complete.

Signature: _____ Date: _____

Gross Rent: *Includes all exemptions*. Enter the gross rent received for occupancy for the month. "Rent" means the amount paid or payable by an occupant for the occupancy of space in temporary lodging. If a separate fee is charged for services, goods or commodities and that fee is optional, that fee is not included in rent. Rent includes all fees and assessments based on the number of occupants (human and/or pets) for which payment is not considered optional to the occupant. See room tax code for additional details and examples. www.bendoregon.gov

Allowable Exemptions: Enter any gross rents that are not subject to tax

Monthly rent: A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more.

Rent received from Airbnb: Rent received (from owner's secure Airbnb site)

Taxable Rent: Subtract Exemptions from Gross Rent

Current City of Bend Tax rate: 10.4%

10.4% Tax: Multiply Taxable Rent by 10.4% (.104)

Current rebate rate for administrative costs: 5%

5% Rebate for administrative costs: Multiply 10.4 % Tax amount by 5% (.05)

Adjustments:

10% Penalty - 30 Days or Less Past Due: If applicable, take "10.4% Tax" amount minus "5% Tax" amount and multiply by 10%. If you fail to file the return and remit payment by the 25th day of the month following collection of the tax, a penalty of 10% of the tax amount is due.

25% Penalty – Greater than 30 Days Past Due: If applicable, take "10.4% Tax" amount minus "5% Tax" amount and multiply by 25%. If the return and remittance are submitted more than 30 days past the due date, the penalty increases by another 15% of the tax for a total penalty of 25% of the tax.

Interest: If applicable, take "10.4% Tax" amount minus "5% Tax" amount and multiply by 1%. If the return *and* remittance are not submitted by the due date, in addition to the penalties, interest of 1% (*per month*) of the tax is owed.

Previous Balance - Adjustment for Prior Shortage or Overage: Use this line to reflect any shortages or overages of prior periods.

Total Tax Remittance: Add and/or subtract (show negative sign), as appropriate. Take "Taxable Rent" minus "10.4% Tax" minus "5% Rebate" minus or plus "Adjustment" (see above). Remit this amount to the City of Bend.

Questions? Website: www.bendoregon.gov/roomtax / Email: roomtax@bendoregon.gov / Phone: 541-388-5509

Remit by Phone/Email: Email completed form to roomtax@bendoregon.gov, then call 541-388-5515 ext. 0 to pay

Remit by Mail: Mail this completed form with payment to: Finance Dept/TRT | PO Box 1024 | Bend, OR 97709

MAKE CHECK OR MONEY ORDER PAYABLE TO CITY OF BEND

If material is needed in alternate formats, contact City of Bend Finance Department – Room Tax at 541-388-5509 or roomtax@bendoregon.gov

TRANSIENT OCCUPANCY TAX RETURN-CONFIDENTIAL

For complete information on Ashland Municipal Code Transient Occupancy (Lodging) Tax see AMC 4.24

- >The fields on this form can be completed and the form can be printed, signed and submitted to the office with payment
- >Or, saved and sent electronically via email to utilitybilling@ashland.or.us or by fax (541) 552-2059,
- >Or, printed with blanks and filled in by hand, then submitted with payment.

Please note: You will need to ensure that payment is received by the City of Ashland by the due date if you submit this form

Business Name _____ **Customer Number:** _____

Owner/Operator _____

Location(s): _____

Tax computation for the PERIOD ending: (mm/dd/yyyy)	
Due Date	
<i>If Due Date falls on a weekend or holiday the report and payment are due the next City of Ashland business day.</i>	

Tax obligation calculation:

Instructions:

1. Gross rents received for the period	You Input	
2. Exemptions (see Ashland Municipal Code)	You Input	
3. Adjusted gross rents	Calculated	
4. Tax on adjusted gross rents (9% of line 3)	Calculated	
5. Operator administration (5% of line 4)	Calculated	
6. Current tax due (line 4 minus line 5)	Calculated	
7. Penalties for late payment (10% of line 6)	You Input	
8. Interest for late payment (1% of tax per month)	You Input	
9. Tax underpayment - prior period	You Input	
10. Tax overpayment - prior period	You Input	
11. Total amount due (add lines 6, 7, 8, and 9, minus line 10)	Calculated	

Please answer the following questions:

1. Total calendar days rooms were available during this period	You Input	
2. Number of rooms/suites in your establishment	You Input	
3. Total rooms/suites available (line 2 multiplied by line 1)	Calculated	
4. Total rooms/suites rented during this period	You Input	

To the best of my knowledge and belief, I declare the information supplied by me herein is correct and true.

Name: _____ **Title:** _____

Signature: _____ **Phone:** _____
Not required if transmitted electronically with email address

Date: _____ **Email:** _____

Returns are due and payable and to be received at City Hall by the 25th of the month following the end of each reporting period. Penalties and interest are applicable as of the 26th day of the month following the end of the reporting period. Amounts 30 days past due can be turned over to a collection agency and are subject to additional fees.

Utilities Division - Customer Service
 Finance Department Tel: 541-488-6004
 20 East Main Street Fax: 541-552-2059
 Ashland, Oregon 97520 TTY: 800-735-2900
www.ashland.or.us



TRANSIENT OCCUPANCY TAX RETURN-CONFIDENTIAL

To be completed by an online travel company that will submit tax to the City

Business Name

Customer Number

Tax computation for the PERIOD ending:(mm/dd/yyyy)

Monthly/Quarterly report (select one)

Tax on adjusted rents
less operator
administration

Ashland lodging establishment

Gross rents less exemptions

Total rooms rented

Ashland lodging establishment	Gross rents less exemptions	Tax on adjusted rents less operator administration	Total rooms rented

Total

I hereby declare that to the best of my knowledge the above information is true and accurate.

Name

Signature

Date

Utility Division
Finance Department
20 East Main Street
Ashland, OR 97520
www.ashland.or.us

Tel: 541-488-6004
Fax: 541-552-2059
TTY: 800-735-2900
Email: utilitybilling@ashland.or.us



CITY OF CANNON BEACH
PO Box 368, Cannon Beach OR 97110
503-436-8056
TRANSIENT ROOM TAX COLLECTION RETURN

Hotel/Motel Name: _____

Business Address: _____

Location: _____

Address if more than one location:

Manager's Name: _____

of Rental Units: _____

Owner's Name: _____

Owner Address: _____

Quarter ending: _____

Account Number: _____

Date Due: _____

Calculation of Tax Due:

1. Gross Room Rent: _____

2. Exemptions: _____

3. Taxable Rent: _____ (line 1 minus line 2)

4. Transient Room Tax: _____ (8% of line 3)

5. Collection Fee: _____ (5% of line 4)

6. Tax Due: _____ (line 4 minus line 5)

Delinquencies:

Tax payments are considered delinquent if paid after the last day of the month in which they are due. Penalties assessed to delinquent accounts are specified in Section 3.12090 of the Cannon Beach Municipal Code.

Please List any exemptions for this quarter.

If there is no activity, a quarterly tax form is still required to be filed showing \$0 income.

CITY OF CORVALLIS

Lodging Room Tax Return Form

Lodging Entities



Entity Name:	Phone Number:
Address:	Email Address:
Period Covered:	Account Number:

***Page 1 & Page 2 are required to be filled out when filing a Lodging Room Tax Return. Page 2 may be substituted for an internally generated spreadsheet or document if all of the required information is provided for each lodging intermediary (lodging intermediary name, address, contact information, # of nights, and amount).**

		Amount	Amount
1	Total gross quarterly receipts from guest room rentals		
2	Exemptions (Lodging Room Tax – Exemptions Form required with reporting)		
	A. Federal employees		
	B. Non-profit charitable organization(s)		
	C. Rooms occupied more than 30 days		
	D. Gross receipts from lodging intermediaries for rooms booked on or after 7/1/15 ¹		
3	Total exemptions (add lines 2A, 2B, 2C and 2D)		
4	Taxable rent (line 1 minus 3)		
5	Lodging room tax – 9%		9%
6	Amount of tax due (line 4 multiplied by 5)		
7	Adjustment to tax due (supporting documentation required)		
8	Total lodging room tax payment submitted (line 6 minus 7)		

Occupancy Calculation

- 1 Total rooms available _____
- 2 Number of days in quarter _____
- 3 Total room days available (line 1 times line 2) _____
- 4 Number of total nights rented in quarter _____
- 5 Occupancy rate (%) [(line 4 divided by line 3) times 100] _____

I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signed: _____ Date: _____

Printed Name: _____ Title: _____

City Staff Only

Tax Amount: _____ Received: _____ Over/Short: _____ Interest Due: _____ Penalties Due: _____

¹ This is applicable for online travel companies that book and collect payment for rooms for your lodging entity. If the online travel company is only facilitating the reservation and the lodging entity facility is collecting the room cost, then don't use this line.

City of Corvallis Lodging Room Tax – Lodging Intermediaries

Entity

Name:

Period Covered:

Gross receipts from lodging intermediaries' bookings on or after 7/1/15²

Lodging Intermediary	Address	Contact Information	# of Nights	Amount
Total (as reported on line 2D of the City of Corvallis Lodging Room Tax Return Form)				

Note: effective 7/1/15, lodging intermediaries (TLI) will pay the lodging room taxes on all bookings the TLI books and collects payment. The information above should only be for gross receipts from rooms booked at your hotel on or after 7/1/15.

² This is applicable for online travel companies that book and collect payment for rooms for your lodging entity. If the online travel company is only facilitating the reservation and the lodging entity facility is collecting the room cost, then don't use this line.

Instructions on how to complete the City of Corvallis Lodging Room Tax Return Form

1. **Total gross quarterly receipts from guest room rentals** – Enter the gross room rent for the quarter (Do not include Meeting/Conference Room rental revenues, Food Revenues, or Lodging Room Tax Payables).
2. **Exemptions** – Enter the total gross exempted rent for each of the exemption categories. The City of Corvallis Lodging Room Tax Exemptions Form must be filled out with valid exemption certificates attached for **each and every** exemption claimed. If the copies of exemption certificates are not provided, the deduction will be disallowed and you will be liable for the full lodging room tax. There are four categories for the Tax Exemptions:
 - A. **Federal employees** – Federal employees whose occupancy charges will be paid by Federal Agencies when such charges are incurred in the performance of his or her official duties as a representative or employee of the Federal Agency. **Federal employees** should present an Official Tax Exemption Certificate on their agency’s letterhead in order to be exemption from the Lodging Room Tax. The lodging business should retain the Exemption certificate as evidence of exempt occupancy. Employees of state or local governments (counties, cities, school districts, fire district, etc.) are not exempt from the City’s Lodging Room Tax, even when a certificate claiming exemption is provided. Federal Credit Union employees are exempt from the Lodging Room Tax as long as they are on Federal Credit Union business. Tribal Governments are not exempt from the City’s Lodging Room Tax.
 - B. **Non-profit charitable organization** – Per Ordinance #94-12 and City Municipal Code 8.04.050 (e), no tax shall be imposed upon any occupant whose rent is paid with an original voucher bearing the seal of the City of Corvallis, issued by a tax exempt, non-profit charitable organization.
 - C. **Rooms occupied more than 30 days** – Any occupant for more than 30 successive calendar days (The day an occupant checks out of the property shall not be included in determining the 30 day period, if the occupant is not charged rent for that day by the operator.)
 - D. **Gross receipts from lodging intermediaries for rooms booked on or after 7/1/15** – Effective 7/1/15, per the State of Oregon, all lodging intermediaries will pay the lodging room tax on **all** bookings on or after 7/1/15 directly to the City. The amount from these bookings should be backed out. This is applicable for online travel companies that book and collect payment for rooms for your entity (i.e., operating under the “merchant model”). If the online travel company is only facilitating the reservation and the lodging entity facility is collecting the room cost, then don’t use this line.
3. **Total exemptions** – Totals of lines 2A, 2B, 2C, and 2D.
4. **Taxable tent** – Line 1 minus line 3.
5. **Lodging room tax – 9%** – Per City Municipal Code 8.04.020.1, each occupant shall pay a tax in the amount of 9 percent of the rent charged by the operator.
6. **Amount of tax due** – Line 4 multiplied by line 5 (9%).
7. **Adjustment to tax due** – Adjustments to taxable rent would be a result of under- or over-payment on previous quarter’s lodging room tax. This type of adjustment would come under the direction of City of Corvallis Finance staff.
8. **Total lodging room tax payment submitted** – The amount of Lodging Room Tax that is being submitted to the City of Corvallis. This amount is 9% of the gross receipts net of reductions and/or adjustments. Documentation for any exemptions or adjustments must be included with the payment.

Instructions on how to complete the City of Corvallis Lodging Room Tax – Lodging Intermediaries

- **Rooms booked on or after 7/1/15** – Enter the lodging intermediary, address and contact information (name, phone and/or email), number of nights and the related amount. The total for this section must tie to the amount reported on line 2D of the City of Corvallis Lodging Room Tax Return Form.
 - **Lodging Name** – The name of the lodging intermediary for bookings and remittance during the reporting period.
 - **Address** – The address of the lodging intermediary for bookings and remittance during the reporting period.
 - **Contact Information** – This field is used to determine a contact at the lodging intermediary in order to research possible discrepancies in reporting. This can either be a name, phone number and/or email address.
 - **# of Nights** – The total number of nights booked from each lodging intermediary during the reporting period covered. A night is defined as one day’s stay at a lodging entity. For example, if 10 customers book through a lodging intermediary to check in to a lodging entity on 7/1/2015 and check out on 7/2/2015 before the lodging entity’s required check out time, that would constitute as 10 nights.
 - **Amount** – The total amount remitted from each lodging intermediary for all bookings during the reporting period covered.

Other Information

Penalties – The Lodging Room Tax Return Form must be completed and returned to the City along with the quarterly Lodging Room Tax collected as outlined in the Corvallis Municipal Code. The collections are due to the City by the 15th day of the month for the preceding quarter, and are **delinquent on the last day of the month** in which they are due. Any operator or lodging intermediary who has not been granted an extension of time for remittance of tax collected, and who fails to remit any tax imposed herein prior to delinquency, shall pay a penalty of 10 percent of the amount of the tax due in addition to the interest and amount of the tax. Any operator who failed to pay any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of 15 percent of the amount of the tax due plus the amount of the tax interest and the 10 percent penalty first imposed.

Interest – 0.5% per month on the amount of the tax due (exclusive of penalties commencing from when the remittance first became delinquent). Interest will be assessed on the first day of each month thereafter.

Payments will be applied in the following order: penalties, interest, tax collections, starting with the earliest date assessed for each category.

Change of address – Change of address must be reported immediately to the Finance Department.

Change of ownership – If Business is disposed of or suspended, a closing return must be filed immediately with the tax due paid. Change of ownership cannot be recorded until this is done.

CITY OF CORVALLIS

Lodging Room Tax Return Form

Lodging Intermediaries



Entity Name:	Phone Number:
Address:	Email Address:
Period Covered:	Account Number:

***Page 1 & Page 2 are required to be filled out when filing a Lodging Room Tax Return. Page 2 may be substituted for an internally generated spreadsheet or document if all of the required information is provided for each lodging entity (lodging name, address, contact information, # of nights, and amount).**

		Amount	Amount
1	Total gross quarterly receipts from guest room rentals		
2	Exemptions (Lodging Room Tax – Exemptions Form required with reporting)		
	A. Federal employees		
	B. Non-profit charitable organization(s)		
	C. Rooms occupied more than 30 days		
	D. Gross receipts from lodging intermediaries for rooms booked prior to 7/1/15		
3	Total exemptions (add lines 2A, 2B, 2C and 2D)		
4	Taxable rent (line 1 minus 3)		
5	Lodging room tax – 9%		9%
6	Amount of tax due (line 4 multiplied by 5)		
7	Adjustment to tax due (supporting documentation required)		
8	Total lodging room tax payment submitted (line 6 minus 7)		

I declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signed: _____ Date: _____

Printed Name: _____ Title: _____

City Staff Only

Tax Amount: _____ Received: _____ Over/Short: _____ Interest Due: _____ Penalties Due: _____

Rooms Booked for Lodging Entities within the City of Corvallis City Limits

Entity Name: _____

Period Covered: _____

Gross receipts for lodging entities within the City of Corvallis city limits for bookings on or after 7/1/15¹

Lodging Name	Address	Contact Information	# of Nights	Amount
Total (as reported on line 1 of the City of Corvallis Lodging Room Tax Return Form)				

Note: effective 7/1/15, lodging intermediaries (LI) will pay the lodging room taxes on all bookings the LI books and collects payment. The information above should only be remittance to lodging entities for rooms booked. This page may be substituted for an internally generated spreadsheet or document if all of the required information is provided for each lodging entity (lodging name, address, contact information, # of nights, and amount).

¹ This is applicable for lodging intermediaries (LI) that book and collect payment for use of lodging entity facilities within the City of Corvallis city limits.

Instructions on how to complete the City of Corvallis Lodging Room Tax Remittance Form

1. **Total gross receipts from guest room rentals** – Enter the gross room rent for the quarter (Do not include Meeting/Conference Room rental revenues, Food Revenues, or Lodging Room Tax Payables).
2. **Exemptions** – Enter the total gross exempted rent for each of the exemption categories. The City of Corvallis Lodging Room Tax Exemptions Form must be filled out with valid exemption certificates attached for **each and every** exemption claimed. If the copies of exemption certificates are not provided, the deduction will be disallowed and you will be liable for the full lodging room tax. There are four categories for the Tax Exemptions:
 - A. **Federal employees** – Federal employees whose occupancy charges will be paid by Federal Agencies when such charges are incurred in the performance of his or her official duties as a representative or employee of the Federal Agency. **Federal employees** should present an Official Tax Exemption Certificate on their agency's letterhead in order to be exempt from the Lodging Room Tax. The lodging business should retain the Exemption certificate as evidence of exempt occupancy. Employees of state or local governments (counties, cities, school districts, fire district, etc.) are not exempt from the City's Lodging Room Tax, even when a certificate claiming exemption is provided. Federal Credit Union employees are exempt from the Lodging Room Tax as long as they are on Federal Credit Union business. Tribal Governments are not exempt from the City's Lodging Room Tax.
 - B. **Non-profit charitable organization** – Per Ordinance #94-12 and City Municipal Code 8.04.050 (e), no tax shall be imposed upon any occupant whose rent is paid with an original voucher bearing the seal of the City of Corvallis, issued by a tax exempt, non-profit charitable organization.
 - C. **Rooms occupied more than 30 days** – Any occupant for more than 30 successive calendar days (The day an occupant checks out of the property shall not be included in determining the 30 day period if the occupant is not charged rent for that day by the operator).
 - D. **Receipts from lodging intermediaries for rooms booked prior to 7/1/15** – Effective 7/1/15, per the State of Oregon, all lodging intermediaries will pay the lodging room tax on **all** bookings on or after 7/1/15. The amount from bookings prior to 7/1/15 should be backed out to arrive at the receipts that the lodging room tax applies to.
3. **Total exemptions** – Totals of lines 2A, 2B, 2C, and 2D.
4. **Taxable rent** – Line 1 minus line 3.
5. **Lodging room tax – 9%** – Per City Municipal Code 8.04.020.1, each occupant shall pay a tax in the amount of 9 percent of the rent charged by the operator.
6. **Amount of tax due** – Line 4 multiplied by line 5 (9%).
7. **Adjustment to tax due** – Adjustments to taxable rent would be a result of under- or over-payment on previous quarters's lodging room tax. This type of adjustment would come under the direction of City of Corvallis Finance staff.
8. **Total lodging room tax payment submitted** – The amount of Lodging Room Tax that is being submitted to the City of Corvallis. This amount is 9% of the gross receipts net of reductions and/or adjustments. Documentation for any exemptions or adjustments must be included with the payment.

Instructions on how to complete the Rooms Booked for Lodging Entities within the City of Corvallis City Limits

- **Rooms booked on or after 7/1/15** – Enter the lodging name, address and contact information (name, phone and/or email), number of nights and the related amount. The total for this section must be the amount reported on Line 1 of the City of Corvallis Lodging Room Tax Return Form.
 - **Lodging Name** – The name of the lodging entity for bookings and remittance during the reporting period.
 - **Address** – The address of the lodging entity for bookings and remittance during the reporting period.
 - **Contact Information** – This field is used to determine a contact at the lodging entity in order to research possible discrepancies in reporting. This can either be a name, phone number and/or email address.
 - **# of Nights** – The total number of nights booked for each lodging entity during the reporting period covered. A night is defined as one day's stay at a lodging entity. For example, if 10 customers book through a lodging intermediary to check in to a lodging entity on 7/1/2015 and check out on 7/2/2015 before the lodging entity's required check out time, that would constitute as 10 nights.
 - **Amount** – The total amount remitted to each lodging entity for all bookings during the reporting period covered.

Other Information

Penalties – The Lodging Room Tax Return Form must be completed and returned to the City along with the quarterly Lodging Room Tax collected as outlined in the Corvallis Municipal Code. The collections are due to the City by the 15th day of the month for the preceding quarter, and are **delinquent on the last day of the month** in which they are due. Any operator or lodging intermediary who has not been granted an extension of time for remittance of tax collected, and who fails to remit any tax imposed herein prior to delinquency, shall pay a penalty of 10 percent of the amount of the tax due in addition to the interest and amount of the tax. Any operator who failed to pay any delinquent remittance on or before a period of 30 days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of 15 percent of the amount of the tax due plus the amount of the tax interest and the 10 percent penalty first imposed.

Interest – 0.5% per month on the amount of the tax due (exclusive of penalties commencing from when the remittance first became delinquent). Interest will be assessed on the first day of each month thereafter.

Payments will be applied in the following order: penalties, interest, tax collections, starting with the earliest date assessed for each category.

Change of address – Change of address must be reported immediately to the Finance Department.

Change of ownership – If Business is disposed of or suspended, a closing return must be filed immediately with the tax due paid. Change of ownership cannot be recorded until this is done.

CITY OF MANZANITA
PO BOX 129
MANZANITA, OREGON 97130
PHONE (503) 368-5343 FAX (503) 368-4145

QUARTERLY TRANSIENT TAX REPORT

() 1ST QTR-JAN/FEB/MAR
 () 3RD QTR-JUL/AUG/SEPT

() 2ND QTR-APR/MAY/JUNE
 () 4TH QTR-OCT/NOV/DEC

DUE ON OR BEFORE THE LAST DAY OF MONTH FOLLOWING THE REPORTING QUARTER

DATE _____ OWNER NAME _____

MCA# _____ RENTAL STREET ADDRESS _____

TRANSIENT LODGING TAX CALCULATION

1. GROSS RENTS *(Includes all fees, charges and assessments, including but not limited to processing fees, cleaning fees or fees for maid service and pet fees, charged, assessed or allocated for the occupancy which are not optional and not refundable)*..... \$ _____
2. LESS ALLOWABLE DEDUCTIONS:
 - a) Amount (if renting month to month)..... \$ _____
 - TOTAL allowable deductions..... \$ _____
3. TAXABLE RENTS (Line 1 minus Line 2)..... \$ _____
4. TAX CALCULATION (9% of Line 3)..... \$ _____
5. SUBTRACT COLLECTION FEE **RETAINED** (5% of Line 4)..... \$ _____
6. **TOTAL TAX DUE** (Line 4 minus Line 5)..... \$ _____
7. PENALTIES:

Delinquent 30 days after close of the quarter

 - a) If submitted and/or paid after the last day of month following the quarter, pay the greater of 10% of the tax due (10% of Line 6) or \$100 in addition to the amount of the tax..... \$ _____

Delinquent and Past Due two months after close of the quarter

 - b) If submitted and/or paid after the last day of the second month following the quarter, *add additionally* the greater of 15% of the tax due (15% of Line 6) or \$150 in addition to the amount of the tax and original penalty... \$ _____
8. INTEREST: add 1% of taxes due (1% Line 6) per month or portion of month following close of the quarter \$ _____
- TOTAL PENALTIES & INTEREST**..... \$ _____
9. **TOTAL TAX, PENALTIES & INTEREST** (Lines 6, 7a, 7b & 8)..... \$ _____
10. ADJUSTMENT IF APPLICABLE (add any prior shortage/subtract prior overpayment) \$ _____
11. **TOTAL TAX, PENALTIES & INTEREST DUE TO THE CITY**..... \$ _____

IMPORTANT: You are required to submit this tax report by the due date even if you had no taxable rent for this quarter, or collected no tax. To avoid penalties & interest, return this report along with any taxes due on or before the due date as described above.

I DECLARE, UNDER PENALTY OF MAKING A FALSE STATEMENT, THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, STATEMENTS MADE HEREIN ARE CORRECT AND TRUE.

SIGNED _____ TITLE _____

MAKE CHECKS PAYABLE TO THE CITY OF MANZANITA