



CITY OF PORTLAND
OFFICE OF MANAGEMENT AND FINANCE

Sam Adams, Mayor
Kenneth L. Rust, Chief Administrative Officer
Sue Klobertanz, Revenue Bureau Director

**Transient Lodgings
Tax
Quarterly Report**

Hotel/Motel Name _____ TL Tax Account No. _____
Address _____ Total Rooms _____
Operator Name _____ Phone _____
Report for Quarter Ending _____ Date _____

Please refer to instructions on reverse side of this form

RENT RECEIPTS:

- 1. Gross Rents _____
- 2. Other _____
- 3. TOTAL RECEIPTS (Line 1 & 2) _____

ALLOWABLE DEDUCTIONS:

- 4. Rent by Month _____
- 5. Government Exemptions _____
- 6. Uncollectibles _____
- 7. Other Deductions (e.g. emergency housing vouchers) _____
- 8. TOTAL DEDUCTIONS (Lines 4 through 7) _____
- 9. TAXABLE RENTS (Line 3 minus Line 8) _____

TAX COLLECTED:

- 10. Tax Collected (11.5% of Line 9) _____
- 11. Less Expense Allow. (Line 9 x .00275) _____
- 12. TOTAL TAX COLLECTED (Line 10 minus Line 11) _____

ADDITIONS & ADJUSTMENTS:

- 13. Extension Interest (1.25%) **Requires prior authorization** _____
- 14. Penalty (10% 1st month, 15% 2nd month) _____
- 15. Interest (00767 [.76%] per month or fraction of) _____
- 16. Adjustment for Prior Period _____
- 17. Tax Collected, not returned to Transient _____
- 18. TOTAL ADJUSTMENTS (Lines 13 through 17) _____
- 19. TOTAL REMITTANCE _____

***** PAYMENT MUST BE POSTMARKED BEFORE THE DELINQUENT DATE *****

You will be charged penalty and interest if report is postmarked on the last day of the month.

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 _____

Title _____

Make Checks Payable to: CITY OF PORTLAND
Remit to: Revenue Bureau - TL Division
P.O. Box 8791
Portland, OR 97207

For Official Use Only:	Postmark _____
Underpayment _____	
Overpayment _____	
Check # _____	Verified By: _____

TRANSIENT LODGINGS TAX REPORT INSTRUCTIONS

This form is provided to better enable you to complete the Transient Lodgings Tax Report accurately. Please follow instructions carefully and if you do not understand any part of this form, call the Revenue Bureau Audit Section (503) 865-2857 and ask for clarification.

QUARTERLY REMITTANCE SCHEDULE:

First Quarter (includes tax collected in Jan, Feb and March)

Due: April 15

Delinquent: April 30

Second Quarter (includes tax collected in April, May and June)

Due: July 15

Delinquent: July 31

Third Quarter (includes tax collected in July, Aug and Sept)

Due: October 15

Delinquent: October 31

Fourth Quarter (includes tax collected in Oct, Nov and Dec)

Due: January 15

Delinquent: January 31

Your quarterly report must be postmarked by the post office or delivered to the Bureau BEFORE the above delinquent date. Any postmark or delivery to the Bureau on or after the delinquent date will result in the assessment of a 10% penalty and one month of interest. The Bureau may, for reasonable cause, waive a penalty ONE TIME ONLY. If you are unable to file your report before the delinquent date, you may request an extension of time to file. If an extension is granted, you must pay the extension interest (line 13) in addition to the tax due. If you are granted an extension and do not file your report before the extended delinquent date, you will be assessed penalty and interest as indicated above.

LINE 1 - GROSS RENTS. This amount is to include the total room rent you collected during the quarter - including monthly rentals, government or other exemptions, and uncollectibles. This amount should not include any tax collected, food or other charges.

LINE 4 - RENT BY MONTH. This is the amount of rents you receive that are paid on a monthly basis, or those transients who stayed, and paid for more than 30 consecutive days.

LINE 5 - GOVERNMENT EXEMPTIONS. This is the amount of **FEDERAL** Government exemptions plus American Red Cross Exemptions or Amtrak exemptions allowed. You must be able to support this amount with copies of official government certificates. If not supported, this deduction will be disallowed and you will be liable to the City for the full Transient Lodgings Tax. Please see online documents at www.pdxbl.org.

LINE 6 - UNCOLLECTIBLES. Any rent that became uncollectible (due to NSF check or invalid charge card) may be deducted from gross rents. You may take actual bad debts only. No allowances or estimates are acceptable. Any uncollectible that cannot be supported by a NSF check or Bank notice will be disallowed and you will be liable for the full Transient Lodgings Tax.

LINE 7 - OTHER DEDUCTIONS. If you accept emergency housing vouchers, the gross rents are deducted here. Vouchers must be paid directly with government assistance funds. You must keep a copy of the vouchers to be able to support the amounts or they will be disallowed and you will be liable for the full Transient Lodgings Tax.

LINE 17 - TAX COLLECTED, NOT RETURNED TO TRANSIENT. If any Transient Lodgings Tax was collected in error and cannot be returned to the transient, it must be submitted to the City.