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CP _____ MC _____ TP _____ PTID _____

REVENUE DIVISION
City of Portland
Bureau of Revenue & Financial Services

TRANSIENT LODGINGS TAX & PTID ASSESSMENT
QUARTERLY REPORT

DUE DATE: Last Day of the Month
DELINQUENT DATE: First Day of the Following Month
(See remittance schedule)

OPERATOR NAME	PHONE	TL TAX ACCOUNT #
		TLT-

HOTEL/MOTEL NAME

ADDRESS	CITY	STATE	ZIP CODE
		OR	

TOTAL # OF ROOMS	DATE REPORT WILL BE MAILED	REPORTING PERIOD REPORT QUARTER:	REPORT YR: 2021	REPORT DELINQUENCY DATE

EXTENSION GRANTED? (REQUIRES PRIOR AUTHORIZATION) YES: ○ NO: ◉	EXTENSION DELINQUENCY DATE	LATE REPORT ESTIMATOR Late Reports

PLEASE REFER TO INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

			TL TAX 11.5%	TID 2%
	1. **GROSS RENTS** ..... Gross Rents Help	1.	$0.00	
DEDUCTIONS	2. Monthly (More than 30 consecutive days) ..... Line 2 Help	2.	$0.00	
DEDUCTIONS	3. Government Exemptions with support ..... Line 3 Help	3.	$0.00	
DEDUCTIONS	4. Other allowable deductions (See instructions) ..... Line 4 Help	4.	$0.00	
DEDUCTIONS	5. OTC Revenues (as of 7/1/15) (Schedule Required) ..... Line 5 Help	5.	$0.00	
DEDUCTIONS	6. **TOTAL DEDUCTIONS** (Sum Lines 2 through 5)	6.	$0.00	$0.00
	7. **TAXABLE / ASSESSABLE RENTS** (Line 1 minus Line 6)	7.	**$0.00**	**$0.00**
TTL COLLECTED	8a. Multnomah County Tax collected (5.5%): **TL Tax** Line 7 x .055	8a.	$0.00	
TTL COLLECTED	8b. Less expense allowance: Line 8a x .05	8b.	$0.00	
TTL COLLECTED	8c. Multnomah County Tax: Line 8a minus Line 8b	8c.	$0.00	
TTL COLLECTED	9. City of Portland Tax (6%): **TL Tax** Line 7 x .06	9.	$0.00	
TTL COLLECTED	10. Portland Tourism Improvement District Assessment (2%): **TID** Line 7 x .02	10.		$0.00
TTL COLLECTED	11. City of Portland Tax & Assessment Subtotal (Sum of Line 9 and Line 10)	11.	$0.00	
TTL COLLECTED	12. **TOTAL TAX / ASSESSMENT COLLECTED (Sum of Line 8c and Line 11)**	12.	**$0.00**	
ADDITIONS & ADJ.	13a. Multnomah County Extension Interest: Line 8c x .0125	13a.	$0.00	
ADDITIONS & ADJ.	13b. City of Portland Extension Interest: Line 11 x .0125	13b.	$0.00	
ADDITIONS & ADJ.	14. Adjustments (tax collected but not returned to transient)	14.	$0.00	
ADDITIONS & ADJ.	15. Less Credits (enter as a negative number)	15.	$0.00	
ADDITIONS & ADJ.	16. Less Prepayments (enter as a negative number)	16.	$0.00	
ADDITIONS & ADJ.	**17. SUBTOTAL (Sum of Lines 12 through 16)**	17.	**$0.00**	
LATE	18. Penalties	18.	$0.00	
LATE	19. Interest	19.	$0.00	
	20. **BALANCE DUE** (Sum of Lines 17, 18, 19) Check # _____	20.	**$0.00**	

SIGNATURE

**** POSTMARK MUST BE *BEFORE* THE DELINQUENT DATE OF THE REPORT ****

Make checks payable to: City of Portland
Remit to: Revenue Division, TL Division, P.O. Box 8791, Portland, OR 97207

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** _____

REVENUE DIVISION (503) 865-2857 **FAX (503) 823-5192** **TDD (503) 823-6868**

Form TLQR (Rev 11/08/2019)

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TRANSIENT LODGINGS TAX REPORT INSTRUCTIONS

This updated form is provided to better enable you to complete the Transient Lodgings Tax Report accurately. Please follow the instructions carefully. If you do not understand any part of this form, contact the Revenue Division at (503) 865-2857 for clarification.

QUARTERLY REMITTANCE SCHEDULE

Return to Tax Report

Quarter	*Due Date*	*Delinquent Date*
Q1: First Quarter *(tax collected in January, February & March)*	April 30	May 1
Q2: Second Quarter (*tax collected in April, May & June)*	July 31	August 1
Q3: Third Quarter *(tax collected in July, August & September)*	October 31	November 1
Q4: Fourth Quarter *(tax collected in October, November & December)*	January 31	February 1

Each quarterly report must be postmarked by the post office or delivered to the Division BEFORE the above delinquent date. Any postmark or delivery to the Division on or after the delinquent date will result in the assessment of a 10% penalty and one month of interest. 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 (Lines 13a and 13b) in addition to the tax and/or assessment due. Failure to file a quarterly report before the extended delinquent date will result in additional interest and penalty.

LINE 1 - GROSS RENTS. This amount is to include the total room rent you collected during the quarter including monthly deductions, government exemptions, uncollectibles and other allowable deductions. Also included in Gross Rents are any other items associated with room revenue. Examples include, but are not limited to, pet fees, charges for early check in and/or late check out, cancellation charges, etc. Gross Rents should not include any tax collected, food or any other items not associated with room revenue. Gross rents include all room receipts from Online Travel Companies (OTCs).

LINE 2 - RENT BY MONTH. This is the amount of rents you received that are paid on a monthly basis, or those transients who stayed, and paid, for more than 30 consecutive days. You can only deduct amounts for which you have documentation and have not collected any tax.

LINE 3 - GOVERNMENT EXEMPTIONS. This is the amount of FEDERAL Government exemptions plus American Red Cross exemptions or Amtrak exemptions. You must be able to support this amount with copies of official government certificates. Red Cross and Amtrak exemptions must also be supported with verification. If not supported, this deduction will be disallowed and you will be liable to the City for the full Transient Lodgings Tax and/or assessment. For more information regarding the Government exemption policy, please visit our website at www.portlandoregon.gov/revenue/tl.

LINE 4 - OTHER ALLOWABLE DEDUCTIONS. Any taxable rents that became uncollectible (due to NSF check or invalid charge card) may be deducted from Gross Rents only if the amount was originally included in Gross Rents. You can only deduct amounts for which you have documentation and have not collected any tax and/or assessment. Only actual bad debts may be taken as a deduction. No allowances or estimates are acceptable. Any uncollectible deduction that cannot be supported will be disallowed and you will be liable for the full Transient Lodgings Tax and/or assessment. If you accept emergency housing vouchers, the rent is deducted here. Vouchers must be paid directly with government assistance funds. In order to support your deduction, you must keep a copy of all vouchers. Amounts for which you have no documentation will be disallowed. Provide explanation.

LINE 5 - OTC REVENUES (as of 7/1/2015). Online Travel Companies (OTC), such as Expedia, Priceline, etc., began remitting the 11.5% Transient Lodging Tax directly to the City/County as of 7/1/2015. You may deduct OTC receipts for hotel stays on or after 7/1/2015 if the reservation was booked through and paid directly to the OTC and if the OTC has notified you that they are remitting taxes directly to the Revenue Division. You must attach a Schedule detailing the OTC revenue that you are deducting for each separate company (Orbitz, Expedia, Hotels.com, Hotwire, priceline.com, Travelocity, etc.). Failure to attach Schedule will result in the disallowance of the deduction.

LINE 10 - PORTLAND TOURISM IMPROVEMENT DISTRICT (TID) ASSESSMENT. Hotels/motels will be assessed a 2% Portland Tourism Improvement District Assessment (Line 7 x .02). The amount of the assessment, if passed on to each transient (lodger), must be disclosed in advance and stated separately from the amount of rent, transient lodging tax, and any other applicable charges. **OTC rents are not an allowable deduction for the purposes of calculating the TID assessment.** As of 8/1/2018 ***all hotels/motels*** (*including those with less than 50 rooms*) are subject to the PTID assessment for all reservations made on 8/1/2018 or later.

LINE 14 - ADJUSTMENTS. This amount should include any TAX COLLECTED BUT 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. Prior period adjustments should also be included here.

LINE 15 - CREDITS. If you have received a letter from the Revenue Division, TL Division stating that you have a credit on your account enter the amount of the credit you wish to take on this line.

LINE 16 - PREPAYMENTS. If you submitted a prepayment (i.e., at the time of an extension application) for this reporting period enter the amount of the prepayment on this line.

Return to Tax Report