



**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)

File online at [Pro.Portland.gov](http://Pro.Portland.gov) or download our fill-in form at [www.portland.gov/revenue/file-hotel-motel-report](http://www.portland.gov/revenue/file-hotel-motel-report)

OPERATOR NAME		PHONE		TL TAX ACCOUNT #	
HOTEL/MOTEL NAME					
ADDRESS			CITY	STATE	ZIP CODE
TOTAL # OF ROOMS	DATE REPORT WILL BE MAILED	REPORTING PERIOD REPORT QUARTER:		REPORT YR:	
EXTENSION GRANTED? (REQUIRES PRIOR AUTHORIZATION) YES: <input type="checkbox"/> NO: <input type="checkbox"/>			TL TAX 11.5%		TID 3%
<b>PLEASE REFER TO INSTRUCTIONS ON REVERSE SIDE OF THIS FORM</b>					
<b>DEDUCTIONS</b>	1. <b>GROSS RENTS</b> .....			1.	
	2. Monthly (More than 30 consecutive days) .....			2.	
	3. Government Exemptions with support .....			3.	
	4. Other allowable deductions (See instructions) .....			4.	
	5. OTC Revenues (as of 7/1/15) ( <a href="#">OTC Quarterly Reporting Schedule</a> required) .....			5.	
	6. <b>TOTAL DEDUCTIONS</b> (Sum Lines 2 through 5) .....			6.	
	7. <b>TAXABLE / ASSESSABLE RENTS</b> (Line 1 minus Line 6) .....			7.	
<b>TTL COLLECTED</b>	8a. Multnomah County Tax collected (5.5%): <b>TL Tax</b> Line 7 x .055 .....			8a.	
	8b. Less expense allowance: Line 8a x .05 .....			8b.	
	8c. Multnomah County Tax: Line 8a minus Line 8b .....			8c.	
	9. City of Portland Tax (6%): <b>TL Tax</b> Line 7 x .06 .....			9.	
	10. Portland Tourism Improvement District Assessment (3%): <b>TID</b> Line 7 x .03 .....			10.	
	11. City of Portland Tax & Assessment Subtotal (Sum of Line 9 and Line 10) .....			11.	
12. <b>TOTAL TAX / ASSESSMENT COLLECTED</b> (Sum of Line 8c and Line 11) .....			12.		
<b>ADDITIONS &amp; ADJ.</b>	13a. Multnomah County Extension Interest: Line 8c x .0125 .....			13a.	
	13b. City of Portland Extension Interest: Line 11 x .0125 .....			13b.	
	14. Adjustments (tax collected but not returned to transient) .....			14.	
	15. Less Credits (enter as a negative number) .....			15.	
	16. Less Prepayments (enter as a negative number) .....			16.	
	17. <b>SUBTOTAL</b> (Sum of Lines 12 through 16) .....			17.	
<b>LATE</b>	18. Penalties .....			18.	
	19. Interest .....			19.	
	20. <b>BALANCE DUE</b> (Sum of Lines 17, 18, 19) Check # _____ .....			20.	
<b>SIGNATURE</b>	<b>** POSTMARK MUST BE <u>BEFORE</u> THE DELINQUENT DATE OF THE REPORT **</b>				
	<b>Make checks payable to: City of Portland</b> <b>Remit to: Revenue Division, TL Division, P.O. Box 8791, Portland, OR 97207</b>				
	<i>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.</i>				
	Signed _____ Title _____				
<b>REVENUE DIVISION (503) 865-2857      FAX (503) 823-5189      TDD (503) 823-6868</b>					

## TRANSIENT LODGINGS TAX REPORT INSTRUCTIONS

This 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.

### QUATERLY REMITTANCE SCHEDULE

Quarter	Due Date	Delinquent Date
<b>Q1: First Quarter</b> (tax collected in January, February & March)	April 30	May 1
<b>Q2: Second Quarter</b> (tax collected in April, May & June)	July 31	August 1
<b>Q3: Third Quarter</b> (tax collected in July, August & September)	October 31	November 1
<b>Q4: Fourth Quarter</b> (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.portland.gov/revenue/transient-lodgings-tax](http://www.portland.gov/revenue/transient-lodgings-tax).

**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.** Online Travel Companies (OTCs) collect and remit the 11.5% Transient Lodging Tax from all guests from whom they collect room rents. You may deduct OTC receipts in the 'TL Tax 11.5%' column for occupancies booked by OTCs if the OTC has a Portland/Multnomah County Transient Lodging Tax account, collected the tax from the guest at the same time room rents were collected, and has notified you they are doing so. Beginning July 1, 2021, some OTCs also began remitting 100% of the Tourism Improvement District (TID) Fee. You may deduct OTC receipts in the 'TID 3%' column **only for those OTCs who have notified you that they are remitting 100% of the TID.** You may not deduct OTC revenues in the TID column for any other OTC. You must attach the [OTC Quarterly Reporting Schedule](#) detailing the OTC revenues that you are deducting for each OTC. Deductions taken on line 5 without a supporting OTC schedule will be disallowed. Deductions taken on Line 5 for OTCs who do not have a Portland/Multnomah County Transient Lodging Tax account will also be disallowed.

**LINE 10 - PORTLAND TOURISM IMPROVEMENT DISTRICT (TID) ASSESSMENT.** Hotels/motels will be assessed a 3% Portland Tourism Improvement District Assessment (Line 7 x .03). 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 may be deducted when determining the TID assessment only for those OTCs who have notified you they are remitting 100% of the assessment on the rents they collected.** As of 7/1/2021 all hotels/motels (including those with less than 50 rooms) are subject to the TID assessment for all reservations made on 7/1/2021 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.