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OTC (Online Travel Companies) ONLY*

OFFICIAL USE ONLY: Postmark _____ Verified _____
CP _____ MC _____ TP _____ PTID _____

REVENUE DIVISION
City of Portland
Bureau of Revenue & Financial Services

TRANSIENT LODGINGS TAX & PTID ASSESSMENT
MONTHLY REPORT

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

** Use this form if you are an Online Travel Company (Expedia, Priceline, etc.).*

NAME		TL TAX ACCOUNT # TLT-	
CONTACT NAME		PHONE	
ADDRESS	CITY	STATE OR	ZIP CODE
	DATE REPORT WILL BE MAILED	REPORTING PERIOD REPORT MO: 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	
	1b. All additional charges (including fees, markups, etc., excluding taxes)	1b.	$0.00	
	1c. TOTAL GROSS RENTS	1c.	**$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. Uncollectible taxable rents previously included as taxable rents ... Line 4 Help	4.	$0.00	
DEDUCTIONS	5. Revenue previously remitted to Hotel/Motels as gross rents ... 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 1c 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	10a. Portland Tourism Improvement District Assessment (2%): **TID** Line 7 x .02	10a.		$0.00
TTL COLLECTED	10b. $4 Per Night Booking Fee **(# of nights)**	10b.	$0.00	
TTL COLLECTED	11. City of Portland Tax and Assessment Subtotal (Sum of Lines 9 through 10b)	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 TLMR OTC (Rev 11/08/2019)

** Use this form if you are an Online Travel Company (Expedia, Priceline, etc.).*

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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.

MONTHLY REMITTANCE SCHEDULE

Return to Tax Report

Month	Due Date	Delinquent Date	Month	Due Date	Delinquent Date
January	February 28	March 1	**July**	August 31	September 1
February	March 31	April 1	**August**	September 30	October 1
March	April 30	May 1	**September**	October 31	November 1
April	May 31	June 1	**October**	November 30	December 1
May	June 30	July 1	**November**	December 31	January 1
June	July 31	August 1	**December**	January 31	February 1

Each monthly 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 due. Failure to file a tax 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 MONTH 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 (OTC).

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 - REVENUE PREVIOUSLY REMITTED TO HOTEL/MOTELS. Gross Rents already remitted to Hotel/Motels for separate tax reporting should be deducted here. The amount deducted will not be subjected to the TID calculation on Line 10a.

LINE 10a - PORTLAND TOURISM IMPROVEMENT DISTRICT (TID) ASSESSMENT. Online Travel Companies (OTC) may remit the 2% Portland Tourism Improvement District Assessment (Line 7 x .02). This amount is due on all charges other than tax (including fees, markups, etc.) after deductions.

LINE 10b - PER NIGHT BOOKING FEE. Online Travel Companies (OTC), as applicable, shall collect and remit to the city a fee of $4 per night each Short-Term booked per night. This fee is due each night on any occupancy (e.g. two separate rooms booked by one guest would be assessed $4; two separate rooms booked by two separate guests would be assessed $4 each) between one and 30 nights at a Short-Term Rental Accommodation. This fee may be passed on to the guest if the receipt provided to the guest separately states the nightly fee, identifying the fee as “Portland Housing and Homelessness Fee”.

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