

SHORT TERM RENTAL ONLY*

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



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)

* Use this form if you are a Bed & Breakfast, Vacation Rental (owner/operator does not live at home) or "Home Stay" (owner/operator lives at home)

| | | | | | |
|---------------------------------------------------|----------------------------|------------------------------|---------------------------------------------|------------------|----------|
| OPERATOR NAME | | PHONE | | TL TAX ACCOUNT # | |
| HOTEL/MOTEL NAME | | | ACCESSORY SHORT TERM RENTAL (ASTR) PERMIT # | | |
| ADDRESS | | | CITY | STATE | ZIP CODE |
| TOTAL # OF ROOMS | DATE REPORT WILL BE MAILED | REPORTING PERIOD | | REPORT YEAR: | |
| EXTENSION GRANTED? (REQUIRES PRIOR AUTHORIZATION) | | REPORT QUARTER: | | | |
| YES: <input type="checkbox"/> | | NO: <input type="checkbox"/> | | | |

PLEASE REFER TO INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

| | | |
|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|------|
| DEDUCTIONS | 1. GROSS RENTS (including all fees and charges, excluding taxes) | 1. |
| | 2. Monthly (More than 30 consecutive days)..... | 2. |
| | 3. Government Exemptions with support | 3. |
| | 4. Uncollectible taxable rents previously included as taxable rents | 4. |
| | 5. Other allowable deductions (See instructions: Airbnb, TripAdvisor, others)..... | 5. |
| | 6. TOTAL DEDUCTIONS (Sum of Lines 2 through 5) | 6. |
| | 7. TAXABLE / ASSESSABLE RENTS (Line 1 minus Line 6)..... | 7. |
| TTL COLLECTED | 8a. Multnomah County Tax collected (5.5%): 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%): Line 7 x .06 | 9. |
| | 10a. Portland Tourism Improvement District Assessment (2%): Line 7 x .02..... | 10a. |
| | 10b. \$4 Per Night Booking Fee (for all reservations made on 8/1/2018 or later) (# of nights _____) | 10b. |
| | 11. City of Portland Tax and Assessment Subtotal (Sum of Lines 9 through 10b)..... | 11. |
| 12. TOTAL TAX / ASSESSMENT COLLECTED (Sum of Line 8c and Line 11) | 12. | |
| ADDITIONS & ADJ. | 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. SUBTOTAL (Sum of Lines 12 through 16) | 17. | |
| LATE | 18. Penalties | 18. |
| | 19. Interest | 19. |
| | 20. BALANCE DUE (Sum of Lines 17, 18, 19) Check # _____ | 20. |

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

SIGNATURE

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

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

| 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 or received during the quarter including monthly deductions, government exemptions, uncollectibles, rents collected by booking platforms (i.e., Airbnb, VRBO, etc.) and other allowable deductions. Also included in Gross Rents are any other items associated with room revenue. Examples include, but are not limited to, Nightly booking fees, pet fees, charges for early check in and/or late check out, cancellation charges, etc. Gross Rents should not include any tax collected or any other items not associated with room revenue (i.e., refundable deposits).

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 - UNCOLLECTIBLES. Any rent 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.

LINE 5 - OTHER ALLOWABLE DEDUCTIONS. If you use booking platforms that are directly collecting and remitting the TL taxes to the Revenue Division you may deduct all gross rents from those sites. See www.portlandoregon.gov/revenue/OTCBA for the current list of platforms collecting and remitting TL taxes on your behalf.

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.

LINE 10a - PORTLAND TOURISM IMPROVEMENT DISTRICT (TID) ASSESSMENT. Short-Term rentals will be assessed a 2% Portland Tourism Improvement District Assessment (Line 7x.02) on all reservations made on or after **August 1, 2018**. The amount of the assessment, if passed on to the guest, must be disclosed in advance as "2% Portland Tourism Assessment" and stated separately from the amount of rent, transient lodging tax, and any other applicable charges. This applies to short-term bookings that are not remitted directly by the platform for the purposes of calculating the TID assessment.

LINE 10b – PER NIGHT BOOKING FEE – Short-Term rental hosts or Transient Lodging Intermediaries of short-term rental accommodations on new reservations on or after **August 1, 2018** shall collect and remit to the city a fee of \$4 per night for each Short-Term booking not already remitted directly by the platform. 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 this 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.