



# Oregon Lodging Tax

## Quarterly Return

### Tax Year 2011

FOR OFFICE USE ONLY	
Date received	
Payment received	

<b>3</b>	Quarter <b>07/01/11 to 09/30/11</b>	Due date <b>October 31, 2011</b>	Business identification number (BIN) *	Program code	Year	Period	Liability
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3rd Quarter

**\* REQUIRED FIELD**



**REQUIRED FIELD** See instructions.

Federal employer identification number (FEIN)

Mailing address:

Name *		
Address *		
City *	State *	ZIP code *

Physical site address:

Address *		
City *	State *	ZIP code *

Amended return? Yes

Mailing address change? Yes

See instructions on separate page.

- A. Has ownership changed since the last reporting period?  Yes  No
- B. Is this your final return because you closed or sold this business?  Yes  No

Date business was  bought  sold  closed: \_\_\_\_\_ New owner/operator name: \_\_\_\_\_  
 New owner's telephone number: ( ) \_\_\_\_\_

C. Number of taxable rental properties.....

Note: If you are reporting taxable lodging sales from multiple vacation rental properties under this BIN and **if you have changes from the last reporting period**, you MUST provide us with a current list of each of your rental properties. Please include the physical address of each property. Attach the list to this return.

D. Number of taxable units/sites available for rent.....

E. Number of units/sites rented during the quarter ....

1. Total <b>gross receipts</b> for lodging sales .....	1	<input type="text"/>
2. Nontaxable lodging sales.  See instructions.		
2a. Long-term or monthly rentals.....	2a	<input type="text"/>
2b. Federal employees on business.....	2b	<input type="text"/>
2c. Federal instrumentalities .....	2c	<input type="text"/>
2d. Nontaxable lodging sales TOTAL (add lines 2a thru 2c) .....	2d	<input type="text"/>
3. <b>Total taxable lodging sales</b> (subtract line 2d from line 1) .....	3	<input type="text"/>
4. Tax rate .....	4	x 0.01
5. <b>Tax due</b> (multiply line 3 by line 4) .....	5	<input type="text"/>
6. Administrative fee rate.....	6	x 0.05
7. Administrative fee (multiply line 5 by line 6) <i>This will reduce your tax</i> .....	7	( )
8. <b>TOTAL TAX DUE</b> (subtract line 7 from line 5) .....	8	\$ <input type="text"/>

**FINISHED? PRINT NOW** for mailing. Your return can't be submitted electronically or saved to your computer.

Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete.

Signature	Date
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PRINT name signed above	Title	Telephone number ( )
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Mail this return on or before the due date shown above to: **Oregon Lodging Tax**  
**Oregon Department of Revenue**  
**PO Box 14110**  
**Salem OR 97309-0910**

Keep a copy for your records

# INSTRUCTIONS

**BIN (Oregon business identification number)\* required.** Your BIN is a unique identification number issued by us. To avoid having your tax return and payment rejected, you must enter your correct BIN. This is *not* your Social Security Number or FEIN (Federal employer identification number). If you don't know your BIN, call us at the numbers listed below.

**Amended return.** If this is an amended return, check "Yes."

**Mailing address change.** Provide the correct address information on the front of the form and check "Yes."

**Line A: Ownership change.** Check "Yes" if there has been a change in ownership of this business since the last reporting period and provide the following:

- Date the business was bought/sold or date business closed.
- Name and telephone number of the new owner/operator.

**Line B: Final (last return).** Check "Yes" if this business has been sold or closed since the last reporting period. A final return must be filed immediately and the tax due must be paid.

**Line C: Number of taxable rental properties.** Enter the number of taxable rental properties you are listing under this BIN.

**Multiple vacation properties:** If you are reporting taxable lodging sales from multiple rental properties under this BIN, you must provide a current list of each of your rental properties. This list must include the physical address of each property located in a *single region*. If you have property in *more than one region*, you must have a separate BIN and file a separate return for each region.

**Line D: Number of taxable units/sites/rooms available** Enter the total number of taxable units/sites/rooms available for rent during this quarter.

**Line D example:** A lodging facility has 30 units. During the quarter, one unit was occupied by an on-site manager, three units were designated for long-term rental, and one unit was undergoing remodeling. The number of taxable units available this quarter is 25.

**Line E: Number of taxable units/sites/rooms actually rented.** Enter the total number of taxable units/sites/rooms rented during this quarter.

**Line E example:** During the quarter, 25 lodging units were available. Twenty units were rented full time. Multiply 20 x the number of nights in the quarter. Add to that the number of nights each of the remaining five units was rented. The total is your number of taxable units actually rented.

**Line 1: Total gross receipts for lodging sales (include income for all nonoptional fees related to lodging).** Enter the total gross lodging receipts for the tax reporting quarter on line 1. You must still file a zero return if there was no tax collected during the reporting period.

**Line 2: Nontaxable lodging sales. Note:** If you have nontaxable lodging sales, you must complete lines 2a and/or 2b and/or 2c in the section provided.

**Line 2a. Long term or monthly rentals:** A dwelling unit (site) that is rented, leased, or otherwise occupied by the same person for a consecutive period of 30 days or more. This requirement is satisfied even if the physical dwelling unit changes during the consecutive period if (a) all dwelling units occupied are within the same facility; and (b) the person paying for the lodging is the same person throughout the consecutive period.

**Line 2b. Federal employees on business:** A federal government employee traveling on official government business.

**Line 2c Federal instrumentalities:** All dwelling units during the time a federal instrumentality pays for the units. Example: The Red Cross (RC) contracts with several area motels to provide temporary emergency housing for victims of disasters. Because RC is a federal instrumentality, these units are not subject to the state lodging tax.

If you're using the online form, calculate totals by tabbing to the next line, pressing the enter key, or simply clicking on another line. Line 8 shows the total amount of tax due.

**Print, sign, and date your return.** Please do not use red ink on your return or voucher. Do not staple your check or money order to this return. Keep a copy of the tax return for your records.

**Mail your return.** Your return can't be submitted electronically. You must mail your return with check or money order payable to:

Oregon Lodging Tax  
Oregon Department of Revenue  
PO Box 14110  
Salem OR 97309-0910

**General information.** Each eligible lodging provider is required to register and file a tax return and pay the tax quarterly. The tax is imposed on each overnight stay in a temporary dwelling unit used for human occupancy. ORS 320.305.

**Late filing and payment.** A penalty is imposed if you mail your return and pay the tax after the due date. The penalty is 5 percent of the unpaid tax. If you file more than one month after the due date, an additional 20 percent penalty will be added to the unpaid tax. Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The current interest rate is 5 percent annually.

**Due date.** Your tax return and payment are due quarterly on April 30, July 31, October 31, and January 31.

**What is the applicable law?** ORS 320.315.

## Questions?

Oregon Lodging Tax.....SPA.help@state.or.us  
Fax (Salem)..... 503-947-2255  
*Please don't e-mail your confidential information. We can't guarantee e-mail security. Your general tax or policy questions may be e-mailed.*

General tax information..... www.oregon.gov/dor  
Salem..... 503-378-4988  
Toll-free from an Oregon prefix ..... 1-800-356-4222

## Asistencia en español:

Salem..... 503-378-4988  
Gratis de prefijo de Oregon ..... 1-800-356-4222

## TTY (hearing or speech impaired; machine only):

Salem..... 503-945-8617  
Toll-free from an Oregon prefix ..... 1-800-886-7204

**Americans with Disabilities Act (ADA):** Call one of the help numbers for information in alternative formats.

**See payment voucher, next page.**



*Include your daytime phone number and BIN on your check or money order.*



### Oregon Lodging Tax Payment Voucher

150-604-002-3 (Rev. 03-11)

For Tax Year

**2011**

Date received at Revenue

Program:

Due date: October 31, 2011

**BIN:**

Is this an **amended** return?  Yes

Please **do not** change address here—Use space at top of form.

\$

**Payment amount**

Mailing address:

Physical site address: