CITY OF PORTLAND

OFFICE OF MANAGEMENT AND FINANCE

Sam Adams, Mayor
Jack D. Graham, Chief Administrative Officer
Thomas Lannom, Revenue Bureau Director

TRANSIENT LODGINGS TAX QUARTERLY REPORT

Hotel/Motel Name:_____ TL Tax Account No.: _____
Address:_____ Total Rooms:_____
Operator Name:_____ Phone: _____
Report Quarter: _____ Report Year: _____ Date: _____

PLEASE REFER TO INSTRUCTIONS ON REVERSE SIDE OF THIS FORM

1. GROSS RENTS _____

DEDUCTIONS FROM GROSS RENTS

2. Monthly (more than 30 consecutive days) _____
3. Government Exemptions with support _____
4. Uncollectible taxable rents previously included as taxable rents _____
5. Other allowable deductions (please provide explanation) _____

6. TOTAL DEDUCTIONS (Sum of Lines 2 through 5) _____

7. TAXABLE RENTS (Line 1 minus Line 6) _____

TAX COLLECTED: MULTNOMAH COUNTY (5.5%)

8a. Multnomah County Tax collected: Line 7 x .055 _____
8b. Less Expense Allowance: Line 8a x .05 _____
8c. Multnomah County Total Tax: Line 8a minus Line 8b _____

TAX COLLECTED: CITY OF PORTLAND (6%)

9. City of Portland Total Tax: Line 7 x .06 _____

10. TAX prior to additions or adjustments (Sum of Line 8c and Line 9) _____

ADDITIONS AND ADJUSTMENTS

ANY ADDITIONS OR ADJUSTMENTS ENTERED BELOW WILL RESULT IN A CHANGE TO BALANCE DUE

Multnomah County Balance Due*	**City of Portland Balance Due***
11a Extension Interest .01 x Line 8c x 1 Month: _____	11b Extension Interest .0125 x Line 9 x 1 Month: _____
12a Interest: Line 8c x .01 x 1 Month Late: _____	12b Interest: Line 9 x .01 x 1 Month Late: _____
13a Penalty: Line 8c x .1 x 1 Month Late: _____	13b Penalty: Line 9 x .1 x 1 Month Late: _____
14a Adjustment (Credit) _____	14b Adjustment (Credit) _____
15a Sum of Lines 11a to14a _____	15b Sum of Lines 11b to14b _____
*See instructions	*See instructions

16. BALANCE DUE -- Line 10 plus or minus (if credit) Lines 15a & 15b: _____

*****Postmark must be before the delinquent date of the return*****

I declare, under penalty of make a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Signed _____ **Title** _____

Make Checks Payable to: City of Portland
Remit to: Revenue Bureau – TL Division
P.O. Box 8791, Portland, OR 97207

FOR OFFICIAL USE ONLY: Postmark _____ Verified _____
City _____ County _____ TP_____

FORM TLQR (Revised 4/18/2012)

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 Bureau at (503) 865-2857 for clarification.

QUARTERLY REMITTANCE SCHEDULE

First Quarter (includes tax collected in January, February and March)
Due: April 15 Delinquent: April 30
Second Quarter (includes tax collected in April, May and June)
Due: July 15 Delinquent: July 31
Third Quarter (includes tax collected in July, August and September)
Due: October 15 Delinquent: October 31
Fourth Quarter (includes tax collected in October, November and December)
Due: January 15 Delinquent: January 31

Each quarterly report must be postmarked by the post office or delivered to the Bureau BEFORE the above delinquent date. Any postmark or delivery to the Bureau 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 11a and 11b) 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 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.

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. For more information regarding the Government exemption policy, please visit our website at www.pdxbl.org.

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. 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.

LINE 5 - OTHER DEDUCTIONS. 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 14b –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.