

TRANSIENT LODGINGS TAX REPORT INSTRUCTIONS

This form is provided to better enable you to complete the Transient Room Tax Report accurately. Please follow instructions carefully and if you do not understand any part of this form, call Washington County Finance division at (503) 846-4419.

QUARTERLY REMITTANCE SCHEDULE:

First Quarter (includes tax collected in Jan, Feb 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, Aug and Sept)

Due: October 15 Delinquent: October 31

Fourth Quarter (includes tax collected in Oct, Nov and Dec)

Due: January 15 Delinquent: January 31

Your quarterly report must be postmarked by the post office or delivered to the County BEFORE the above delinquent date. Any postmark or delivery to the County after the delinquent date will result in the assessment of a 10% penalty. If you are unable to file your report before the delinquent date, you may request a one month extension of time to file. If an extension is granted, you must pay 1% interest on the amount of tax due (line 13) in addition to the tax due. If a return is not filed and the tax and interest due is not paid by the end of the extension, then the interest shall become a part of the tax for computation of the penalties.

Over 60 day delinquencies shall pay a second penalty of 15% of the amount of the tax due plus the amount of the tax and the 10% penalty previously imposed.

LINE 1 – GROSS RENTS. This amount is to include the total room rent you collected during the quarter – including monthly rentals, government or other exemptions.

LINE 2 – RENT BY MONTH. The amount paid by any person for that portion of the occupancy that is more than thirty consecutive calendar days.

LINE 4 – GOVERNMENT EXEMPTIONS. This is the amount of **FEDERAL or STATE** Government exemptions plus American Red Cross Exemptions. You must be able to support this amount with copies of official government certificates. If not supported, this deduction will be disallowed and you will be liable to the County for the full Transient Room Tax. There is a Transient Lodging Tax Government Exemption Certificate available online that may be used to substantiate the business stay.

LINE 10 – COLLECTION FEE. Five percent of the tax collected may be retained by the operator as a collection reimbursement charge to defray the costs of collecting and reporting the tax and of maintaining records.