



**State of Oregon Lodging Tax  
Quarterly Return  
Tax Year 2009**

**IMPORTANT**

To avoid having your tax return and payment returned, you must enter your correct Oregon Business Identification Number (BIN). The BIN is a unique tax identification number issued by the Department of Revenue. It is NOT your Business Registry Number, Social Security number, or FEIN (federal ID number).

If you do not know your Oregon BIN, call 1-800-356-4222 (toll-free from an Oregon prefix) or 503-945-8356 (Salem and outside Oregon).

To obtain a BIN, send a completed [State of Oregon Lodging Tax Registration](#).

When you enter the BIN, name, mailing address, and physical address below, this form will automatically fill in the top of the tax return and the payment voucher.

**BIN:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, state, ZIP:** \_\_\_\_\_

**Physical address:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Mail your completed return, payment, and voucher to:**

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



# State of Oregon Lodging Tax

## Quarterly Return

### Tax Year 2009

FOR OFFICE USE ONLY	
Date Received	
Payment Received	

□	Quarter	Due Date	Business Identification Number (BIN)	Program Code	Year	Period	Liability
				525	09		1
Mailing Address:				Federal Employer Identification Number (FEIN)		Amended return? Yes <input type="checkbox"/>	
						Mailing address change? Yes <input type="checkbox"/>	

Physical Site Address:

[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 BIN \_\_\_\_\_ (if known)

C. Number of taxable rental properties.....  (if known)

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 style="width: 100%;" type="text"/>
2. Nontaxable lodging sales. <b>STOP!</b> See instructions.		
2a. Long-term or monthly rentals.....	2a	<input style="width: 100%;" type="text"/>
2b. Federal employees on business.....	2b	<input style="width: 100%;" type="text"/>
2c. Federal instrumentalities .....	2c	<input style="width: 100%;" type="text"/>
2d. Nontaxable lodging sales TOTAL (add lines 2a thru 2c) .....	2d	<input style="width: 100%;" type="text"/>
3. <b>Total taxable lodging sales</b> (subtract line 2d from line 1) .....	3	<input style="width: 100%;" type="text"/>
4. Tax rate .....	4	x 0.01
5. <b>Tax due</b> (multiply line 3 by line 4) .....	5	<input style="width: 100%;" 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	( <input style="width: 100%;" type="text"/> )
8. <b>TOTAL TAX DUE</b> (subtract line 7 from line 5) .....	8	\$ <input style="width: 100%;" type="text"/>

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

Signature	Date
PRINT name signed above	Title
	Telephone number (     )

Mail this return on or before the due date shown above to: **State of Oregon Lodging Tax**  
**Oregon Department of Revenue**  
**PO Box 14110**  
**Salem OR 97309-0910**

Keep a copy for your records

# INSTRUCTIONS

**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 of new owner/operator and the BIN if known.

**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 and **you had changes during this quarter**, you must provide a current list of each of your rental properties. This list must include the physical address of each property and the property must be located in one region (see map below). If you have property in more than one region, you must have a separate BIN and file a separate return for each region. Complete and **attach a detailed listing** of each of these rental properties.

**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. “**Lodging**” is defined as hotel, motel, vacation rental homes, condominiums, and dwelling units **used** for temporary, overnight human occupancy, also including sites used for parking recreational vehicles and erecting tents during periods of human occupancy. 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.

**After completing line 2c, press the enter key to calculate lines 2d thru 8. Line 8 shows the total amount of tax due. If it's a zero return, it still must be completed and filed with us.**

**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.** Mail your **original** return with check or money order payable to: State of 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 to file a tax return and pay the tax quarterly. **You must file a tax return even if there is no tax collected for the reporting period.** The tax is imposed on each overnight stay in a temporary dwelling unit used for human occupancy. ORS 320.305.

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 three months 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 9 percent annually.

**Due date.** Your tax return and payment are due on or before the last day of the month following the end of each quarter. **Please DO NOT send return or payments monthly.** The due dates are **April 30, July 31, October 31, and January 31.**

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

## Questions?

State of Oregon Lodging Tax questions.....[SPA.help@state.or.us](mailto:SPA.help@state.or.us)

General tax information.....[www.oregon.gov/DOR](http://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.*



**State of Oregon Lodging Tax Payment Voucher**

150-604-002 (Rev. 3-09) Calc

For Tax Year

**2009**

Date Received at Revenue

Program: 525 09 1

Due Date:

**BIN:**

Is this an **amended** return?  Yes

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

\$

**Enter Payment Amount**

Mailing Address:

Physical Site Address: