City of Warrenton Lodging Tax

Quarterly Return

Tax Year FYE 2017

4 Quarter	Quarter: APRIL 1- JUNE 30, 2017	Due Date: July 15, 2017	Amended Return? ☐ Change of address? ☐

Business Name and Mailing Address:

Physical Site:

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: _____

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

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

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

1	Total **gross receipts** for lodging sales.....		1
2	Nontaxable lodging sales. STOP *See instructions.*		
	2a. Long-term or monthly rentals	2a	
	2b. Federal employees on business.....	2b	
	2c. Federal instrumentalities.....	2c	
	2d. Gross receipts from transient lodging intermediaries (From Schedule A)	2d	
	2e. Nontaxable lodging sales TOTAL (add lines 2a thru 2d).....		2e
3	**Total taxable lodging sales** (subtract line 2e from line 1).....		3
4	Tax rate.....		4 x 0.12
5	**Tax due** (multiply line 3 by line 4).....		5
6	Collection fee rate.....		6 x 0.05
7	Collection fee (multiply line 5 by line 6) *This will* ***reduce*** *your tax*		7 ( )
8	**TOTAL TAX DUE** (subtract line 7 from line 5).....		8

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:

City of Warrenton
PO Box 250
Warrenton, OR 97146

Keep a copy for your records

INSTRUCTIONS

General Information: Each eligible lodging provider and transient lodging intermediary is required to register, file a tax return and pay the tax quarterly. Under the law, whoever collects payment for occupancy of the transient lodging is responsible for collecting and remitting the tax. **You must file a tax return even if there is no tax collected for the reporting period.** The tax is imposed on each eligible overnight stay. City of Warrenton Ordinance #912-A.

A penalty will be imposed if you mail your return and pay the tax after the last day of month in which the tax is due. The penalty is 10% of the tax due. If you file 30 days after the date the tax is first delinquent an additional penalty of 15% of the tax due will be imposed. In addition to these penalties interest shall also be imposed at the rate of 1% for every month or partial month the tax is delinquent. The interest shall be assessed on the amount of tax due.

Due Dates: Your tax return and payment are due on or before the 15th day of the month following the end of each quarter. The due dates are **April 15, July 15, October 15, and January 15. (Please note if your forms are required monthly they are due on the 15th of the following month.)**

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

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.

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. 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 any 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 local lodging tax.

Line 2d: Complete Schedule A
Enter gross receipts from transactions with transient lodging intermediaries. Do not include:

- Transactions for which you collected the tax directly from customers, or
- Transactions for which you received the tax from intermediaries.
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Line 2e: This line is for the total of lines 2a, 2b, 2c, and 2d.

Complete the calculations on lines 3 thru 8.

Line 8 shows the total amount of tax due. If there is a zero amount the return must still be completed and filed with us.

Print, sign, and date your return. Keep a copy of the return for your records.

Mail your return. Mail your **original** return with a check or money order to:

City of Warrenton
PO Box 250
Warrenton, OR 97146

Questions? Call City of Warrenton

503.861.2233

2016-2017

City of Warrenton Transient Room Tax

Schedule A: Report of gross receipts from transient lodging intermediaries

As reported on line 2d of City of Warrenton Lodging Tax Form

Identify all transactions with transient lodging intermediaries for this quarter. A transient lodging intermediary is a person, other than a provider, who facilitates the retail sale and charges for the occupancy of transient lodging. Transient lodging intermediaries include, but are not limited to, online travel companies, travel agents, and tour outfitter companies. Only include the amount that you actually received from each intermediary: you do not need to determine the retail price charged to customers.

Attach this schedule to your return that you submit to us. Add additional pages if needed.

		Payment received for quarter ending: _____
1	Company name of transient lodging intermediary Address	$
2	Company name of transient lodging intermediary Address	$
3	Company name of transient lodging intermediary Address	$
4	Company name of transient lodging intermediary Address	$
5	Company name of transient lodging intermediary Address	$
6	Company name of transient lodging intermediary Address	$
Total (Should equal total on line 2d of page 1.)		$