

Finance & Risk Management Division – Treasury

Transient Lodging Tax Quarterly Return

Tax Year	Tax Quarter	Tax ID
Name of Rental Agency		Contact Name
Phone	Email	
Physical Address		
Mailing Address (if different)		

	Incorporated	Unincorporated
1. GROSS RENTAL FEES:		
2. ITEMIZED DEDUCTIONS		
a) RENTALS OVER 30 DAYS		
b) LESS THAN \$2 PER DAY		
c) FEDERAL GOVERNMENT CONTRACTED		
d) EMERGENCY/DISASTER SHELTER		
e) UNCOLLECTABLES		
f) INTERMEDIARIES		
3. TOTAL ALLOWABLE DEDUCTIONS: (sum of lines a-f)		
4. TAXABLE RENT: Enter the amount subject to tax (line 1 minus line 3)		
5. MULTNOMAH COUNTY TAX (5.5%)		
6. OPERATORS EXPENSE (5% of Multnomah County Tax line 5)		
7. UNINCORPORATED RENTALS (6%)		
8. TOTAL TAX DUE (line 5 minus line 6 plus line 7 if applicable)		
9. PENALTY		
10. INTEREST		
11. BALANCE DUE: (sum lines 9-11)		

I declare, under penalty of perjury, to the best of my knowledge and belief, the statements herein are complete and correct. I understand the County's acceptance of this return does not imply that this tax return is complete, accurate, or in compliance with Multnomah County Code requirements.

Name

Signature

Date

WHO MUST FILE: Any person or entity, any part of whose business consists of the rental of any structure, or any portion of any structure that is occupied or intended or designed for transient occupancy for 30 days or less for dwelling (MCC 11.400)

WHEN TO FILE: On or before the last business day of January, April, July, and October of each year, each commercial establishment must remit to the Director all taxes collected during the preceding quarter. (MCC 11.407)

NEED HELP: Contact Treasury (503) 988-2323 treasury@multco.us

INCORPORATED Rentals located in Portland, Gresham, Troutdale, Fairview, and Wood Village

UNINCORPORATED Rentals not located in a city within Multnomah County

1. GROSS RENTAL FEES: Report the gross amount of rental fees earned during the preceding quarter.
2. ITEMIZED DEDUCTIONS: (MCC 11.405)
 - a) RENTALS OVER 30 DAYS: Report the amount of fees collected over 30 days in duration for the preceding quarter. Rentals over 30 days are not subject to the Transient Lodging Tax
 - b) LESS THAN \$2 PER DAY: Rent Value of less than \$2 per day
 - c) FEDERAL GOVERNMENT CONTRACTED: Any rental by a federal government employee renting a room for official government business
 - d) EMERGENCY/DISASTER SHELTER: Rental provided on behalf of a person house through an emergency shelter or disaster program paid from government assistance
 - e) UNCOLLECTABLES: Uncollectable rent per (MCC 11.403)
 - f) INTERMEDIARIES: Rentals through intermediaries
3. TOTAL ALLOWABLE DEDUCTIONS: Add the number of deductions (sum of lines a-f)
4. TAXABLE RENT: Enter the amount subject to tax (line 1 minus line 3)
5. MULTNOMAH COUNTY TAX: 5.5% tax of Taxable Rent (line 4)
6. OPERATOR EXPENSE: 5% of the Multnomah County Tax (line 5)
7. UNINCORPORATED: For rentals NOT located in a city within Multnomah County (Portland, Gresham, Troutdale, Fairview, and Wood Village), 6% tax is due on the Taxable Rent (line 4)
8. TAX DUE: Enter the amount of tax due; Multnomah County Tax (line 5) minus Operators Expense (line 5) and add Unincorporated (line 7) if applicable.
9. PENALTY: Penalties see (MCC 11.499)
10. INTEREST: Interest see (MCC 11.420)
11. BALANCE DUE: (sum lines 9-11) Make remittance payable to Multnomah County Treasury