



**STATE OF OREGON LODGING TAX**  
**Quarterly Return**  
**Tax Year 2004**

FOR OFFICE USE ONLY	
Date Received	
Payment Received	

<b>1</b> 1st Quarter	Quarter <b>01/01/04 to 03/31/04</b>	Due Date <b>April 30, 2004</b>	Business Identification Number (BIN)	Program Code <b>525</b>	Year <b>04</b>	Period <b>03</b>	Liability <b>1</b>	
	Mailing Address:			Is this an amended return? Check if yes. <input type="checkbox"/>	Federal Employer Identification Number (FEIN)			
			Physical Address:		Telephone Number ( )			

Number of rooms or spaces:

1. Total <b>gross receipts</b> for lodging sales .....	1	\$	
2. Less non-taxable lodging sales .....	2	\$	
3. <b>Total taxable lodging sales</b> (subtract line 2 from line 1) .....	3	\$	
4. Tax rate .....	4		× 0.01
5. <b>Tax due</b> (multiply line 3 by 1%) .....	5	\$	
6. Administrative fee rate .....	6		× 0.05
7. Less administrative fee (multiply line 5 by 5%) .....	7	\$	
8. <b>Net tax due</b> (subtract line 7 from line 5) .....	8	\$	
9. Interest (add if paid after due date) .....	9	\$	
10. Penalty (add if paid after due date) .....	10	\$	
11. <b>Total due</b> .....	11	\$	
12. Less payments previously made .....	12	\$	
13. <b>TOTAL DUE OR REFUND AFTER PAYMENTS</b> .....	13	\$	

**DECLARATION:** I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete.

Signature <b>X</b>	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**

*Please do not detach coupon* *Please do not detach coupon*

<b>1</b> 1st Quarter	<b>State of Oregon Lodging Tax</b>	For Tax Year <b>2004</b>	Date Received at Revenue
	See back for instruction		
	Program: 525 04 03 1		
	Due Date: April 30, 2004		
	<b>BIN:</b>		
		Enter Payment Amount	
		\$	<input type="text"/>

Mailing Address:  Physical Address:



**STATE OF OREGON LODGING TAX**  
**Quarterly Return**  
**Tax Year 2004**

FOR OFFICE USE ONLY	
Date Received	
Payment Received	

<b>2</b> 2nd Quarter	Quarter	Due Date	Business Identification Number (BIN)	Program Code	Year	Period	Liability
	04/01/04 to 06/30/04	July 31, 2004		525	04	06	1

Mailing Address:

Is this an amended return? Check if yes. <input type="checkbox"/>	Federal Employer Identification Number (FEIN)
	Telephone Number ( )

Physical Address:

Number of rooms or spaces:

1. Total <b>gross receipts</b> for lodging sales .....	1	\$	
2. Less non-taxable lodging sales .....	2	\$	
3. <b>Total taxable lodging sales</b> (subtract line 2 from line 1) .....	3	\$	
4. Tax rate .....	4		× 0.01
5. <b>Tax due</b> (multiply line 3 by 1%) .....	5	\$	
6. Administrative fee rate .....	6		× 0.05
7. Less administrative fee (multiply line 5 by 5%) .....	7	\$	
8. <b>Net tax due</b> (subtract line 7 from line 5) .....	8	\$	
9. Interest (add if paid after due date) .....	9	\$	
10. Penalty (add if paid after due date) .....	10	\$	
11. <b>Total due</b> .....	11	\$	
12. Less payments previously made .....	12	\$	
13. <b>TOTAL DUE OR REFUND AFTER PAYMENTS</b> .....	13	\$	

**DECLARATION:** I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete.

Signature	Date
X	
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**

*Please do not detach coupon*

*Please do not detach coupon*



**State of Oregon Lodging Tax**  
 See back for instruction

For Tax Year  
**2004**

Date Received at Revenue

Program: 525 04 06 1  
 Due Date: July 31, 2004

**BIN:**

**Enter Payment Amount**

\$

Mailing Address:

Physical Address:



**STATE OF OREGON LODGING TAX**  
**Quarterly Return**  
**Tax Year 2004**

FOR OFFICE USE ONLY	
Date Received	
Payment Received	

<b>3</b> 3rd Quarter	Quarter <b>07/01/04 to 09/30/04</b>	Due Date <b>October 31, 2004</b>	Business Identification Number (BIN)	Program Code <b>525</b>	Year <b>04</b>	Period <b>09</b>	Liability <b>1</b>
	Mailing Address:			Is this an amended return? Check if yes. <input type="checkbox"/>	Federal Employer Identification Number (FEIN)		
				Telephone Number ( )			

Physical Address:

Number of rooms or spaces:

1. Total <b>gross receipts</b> for lodging sales .....	1	\$	
2. Less non-taxable lodging sales .....	2	\$	
3. <b>Total taxable lodging sales</b> (subtract line 2 from line 1) .....	3	\$	
4. Tax rate .....	4		× 0.01
5. <b>Tax due</b> (multiply line 3 by 1%) .....	5	\$	
6. Administrative fee rate .....	6		× 0.05
7. Less administrative fee (multiply line 5 by 5%) .....	7	\$	
8. <b>Net tax due</b> (subtract line 7 from line 5) .....	8	\$	
9. Interest (add if paid after due date) .....	9	\$	
10. Penalty (add if paid after due date) .....	10	\$	
11. <b>Total due</b> .....	11	\$	
12. Less payments previously made .....	12	\$	
13. <b>TOTAL DUE OR REFUND AFTER PAYMENTS</b> .....	13	\$	

**DECLARATION:** I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete.

Signature <b>X</b>	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**

*Please do not detach coupon*

*Please do not detach coupon*



**State of Oregon Lodging Tax**  
 See back for instruction

For Tax Year  
**2004**

Date Received at Revenue
--------------------------

Program: 525 04 09 1  
 Due Date: October 31, 2004

**BIN:**

**Enter Payment Amount**

\$

Mailing Address:

Physical Address:



**STATE OF OREGON LODGING TAX**  
**Quarterly Return**  
**Tax Year 2004**

FOR OFFICE USE ONLY	
Date Received	
Payment Received	

<b>4</b> 4th Quarter	Quarter	Due Date	Business Identification Number (BIN)	Program Code	Year	Period	Liability
	10/01/04 to 12/31/04	January 31, 2005		525	04	12	1

Mailing Address:

Is this an amended return? Check if yes.

Federal Employer Identification Number (FEIN)

Telephone Number  
( )

Physical Address:

Number of rooms or spaces:

1. Total <b>gross receipts</b> for lodging sales .....	1	\$	
2. Less non-taxable lodging sales .....	2	\$	
3. <b>Total taxable lodging sales</b> (subtract line 2 from line 1) .....	3	\$	
4. Tax rate .....	4		× 0.01
5. <b>Tax due</b> (multiply line 3 by 1%) .....	5	\$	
6. Administrative fee rate .....	6		× 0.05
7. Less administrative fee (multiply line 5 by 5%) .....	7	\$	
8. <b>Net tax due</b> (subtract line 7 from line 5) .....	8	\$	
9. Interest (add if paid after due date) .....	9	\$	
10. Penalty (add if paid after due date) .....	10	\$	
11. <b>Total due</b> .....	11	\$	
12. Less payments previously made .....	12	\$	
13. <b>TOTAL DUE OR REFUND AFTER PAYMENTS</b> .....	13	\$	

**DECLARATION:** I declare under the penalties for false swearing [ORS 305.990(4)] that I have examined this document and to the best of my knowledge it is true, correct, and complete.

Signature	Date
X	
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**

*Please do not detach coupon*

*Please do not detach coupon*



**State of Oregon Lodging Tax**  
 See back for instruction

For Tax Year  
**2004**

Date Received at Revenue

Program: 525 04 12 1  
 Due Date: January 31, 2005

**BIN:**

**Enter Payment Amount**

\$

Mailing Address:

Physical Address:

# INSTRUCTIONS

## General Information

Each lodging provider is required to file a return and pay the tax quarterly. You must file a 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 designed for human occupancy (ORS 305.824).

## Due Date

Your tax return and payment of the tax is due on or before the last day of the month following the end of each quarter. The due dates are: **April 30, July 31, October 31, and January 31.**

## Instructions

**Number of rooms or spaces:** Enter the number of rooms or spaces available for rental.

**Line 1.** Enter the total lodging gross receipts for the reporting period on this line for the quarterly return you are filing. **“Lodging”** is defined as hotel, motel, and dwelling units designed for temporary, overnight human occupancy, and also includes spaces designed for parking recreational vehicles during periods of human occupancy.

**Line 2.** Enter the total of your non-taxable gross receipts included on line 1. **“Lodging”** does not include: phone charges against the room, meals that are not part of the room charge, etc.

**Line 3.** Subtract **line 2** from **line 1** to determine your **total taxable lodging sales. The total of your taxable lodging sales cannot be less than zero.** Enter the total on **line 3.**

**Line 5.** Multiply **line 3** by the tax rate of **1 percent (0.01).**

**Line 6.** The lodging provider is allowed to withhold 5 percent of the state lodging tax proceeds as an administrative fee to cover the costs of record keeping, reporting, and collecting the tax.

**Line 7.** Multiply **line 5** by **5 percent (0.05).**

**Line 8.** Subtract **line 7** from **line 5.** This is your **net tax due. The total net tax due cannot be less than zero.** Enter the total on **line 8.**

**Line 9. Interest.** Interest is imposed on any unpaid tax from the due date until the date payment in full is received.

**Line 10. Penalty.** 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 fee. If you file more than three months after the due date, add an additional penalty of 20 percent of the unpaid tax.

**Line 11.** Add **lines 8, 9, and 10** to determine your **total tax due.**

**Line 12.** If you have made estimated State Lodging tax payments for the current reporting period, please enter the amount here. This line may also be used if you are filing an amended return. Enter the tax paid on your original return.

**Line 13.** Subtract **line 12** from **line 11.** This is the **total due** after adjustments have been made.

**Sign and date your return.** Please do not use red ink or staple your check or money order to this return.

Mail this return with check payable to:

**STATE OF OREGON LODGING TAX  
OREGON DEPARTMENT OF REVENUE  
PO BOX 14110  
SALEM OR 97309-0910**

## What is the applicable law?

Chapter 305.824 of the Oregon Revised Statutes.

## Taxpayer assistance

### Telephone:

Salem ..... 503-378-4988  
Toll-free within Oregon ..... 1-800-356-4222

**TTY (hearing or speech impaired; machine only):**  
503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

**Americans with Disabilities Act (ADA):** This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

**For general tax information:** [www.dor.state.or.us](http://www.dor.state.or.us)

**Asistencia en español. Llame al 503-945-8618 en Salem.**



# Oregon

Theodore R. Kulongoski, Governor

Department of Revenue

955 Center St NE  
Salem OR 97301-2555

## STATE OF OREGON LODGING TAX 2004 Information

### Quarterly Tax Return

Enclosed are your quarterly tax return forms for the State of Oregon Lodging Tax program. Use them to report and pay the 1 percent tax imposed on overnight lodging sales. The due dates are shown on the returns.

The quarterly reporting periods and due dates are as follows:

Quarterly Reporting Periods and Due Dates		
<i>Quarter:</i>	<i>Ending:</i>	<i>Due Date:</i>
<b>1st quarter</b> (period 3)	03/31/04	<b>04/30/04</b>
<b>2nd quarter</b> (period 6)	06/30/04	<b>07/31/04</b>
<b>3rd quarter</b> (period 9)	09/30/04	<b>10/31/04</b>
<b>4th quarter</b> (period 12)	12/31/04	<b>01/31/05</b>

*Please retain a copy of each completed return for your records.*

### Who Must File

Each lodging provider, who provides lodging to the general public, must be registered with the Department of Revenue and must file a State of Oregon Lodging Tax Return. If you question whether you are required to file returns for this tax program, please call the number listed below. Returns not filed by the due dates are delinquent. Delinquent returns and payments are subject to penalty and interest. Mail your returns and payments to: Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910.

### Business Identification Number

Each taxpayer is identified by a business identification number (BIN) assigned by the department. Your BIN has been entered on your quarterly return forms. Please refer to your BIN when filing all tax returns, and in your inquiries with the department. Write your BIN on all payments made with your returns.

### Questions?

For information, or if you have questions about your returns or payments, please contact Doneva Miletta in the Special Programs Administration Unit at 503-945-8123.