



STATE OF OREGON LODGING TAX
Quarterly Return
Tax Year 2005

FOR OFFICE USE ONLY	
Date Received	
Payment Received	

1 1st Quarter	Quarter	Due Date	Business Identification Number (BIN)	Program Code	Year	Period	Liability
	01/01/05 to 03/31/05	April 30, 2005		525	05	03	1
Mailing Address:			Is this an amended return? Check if yes. <input type="checkbox"/>		Federal Employer Identification Number (FEIN)		

Change of Address must be filed and reported immediately to the Oregon Department of Revenue

Physical Site Address:

See back for instructions.

Number of taxable rooms or spaces: Final return? Check if yes: Ownership change since last reporting period? Check if yes:

1. Total gross receipts for lodging sales	1	\$		
2. Less non-taxable lodging sales. STOP! See instructions	2	\$		
3. Total taxable lodging sales (subtract line 2 from line 1)	3	\$		
4. Tax rate	4		× 0.01	
5. Tax due (multiply line 3 by 1%)	5	\$		
6. Administrative fee rate	6		× 0.05	
7. Less administrative fee (multiply line 5 by 5%)	7	\$		
8. TOTAL TAX DUE (subtract line 7 from line 5)	8	\$		

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 VOUCHER

PLEASE DO NOT DETACH VOUCHER



State of Oregon Lodging Tax

For Tax Year
2005

Date Received at Revenue

Program: 525 05 03 1
 Due Date: April 30, 2005

BIN:

Enter Payment Amount

\$

Mailing Address:

Physical Site Address:

Quarterly Return Instructions

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

Final return: If this business is disposed of or closed, a "Final Return" must be filed immediately and the tax due must be paid. Write "Final Return" across the top of your return.

Ownership change since last reporting period: If this applies to your business, please complete on a separate sheet and attach to return:

- Name and Address of Previous Owner, **or**
- Name and Address of Subsequent Owner.

Line 1. Enter the total lodging gross receipts for the reporting period on this line. "**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. You must complete and include the worksheet below. Enter the total from this worksheet **on line 2.**

Less: Allowable deductions:

A. Long-term or monthly rentals	\$ _____
B. Federal employees on business	\$ _____
C. Other (describe) _____	\$ _____
TOTAL (enter on line 2 of return)	\$ _____

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 **total tax due. The total tax due cannot be less than zero.** Enter the total on **line 8.**

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

Mail original return with check payable to:

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

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).

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.

Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The current interest rate is 5 percent annually.

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. **Please do not send returns or payments monthly.** The due dates are: **April 30, July 31, October 31, and January 31.**

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).

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STATE OF OREGON LODGING TAX
Quarterly Return
Tax Year 2005

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2 2nd Quarter	Quarter	Due Date	Business Identification Number (BIN)	Program Code	Year	Period	Liability
	04/01/05 to 06/30/05	July 31, 2005		525	05	06	1
Mailing Address:			Is this an amended return? Check if yes. <input type="checkbox"/>		Federal Employer Identification Number (FEIN)		

Change of Address must be filed and reported immediately to the Oregon Department of Revenue

Physical Site Address:

See back for instructions.

Number of taxable rooms or spaces: Final return? Check if yes: Ownership change since last reporting period? Check if yes:

1. Total gross receipts for lodging sales	1	\$		
2. Less non-taxable lodging sales. STOP! See instructions	2	\$		
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PLEASE DO NOT DETACH VOUCHER

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State of Oregon Lodging Tax

For Tax Year
2005

Date Received at Revenue

Program: 525 05 06 1
 Due Date: July 31, 2005

BIN:

Enter Payment Amount

\$

Mailing Address:

Physical Site Address:

Quarterly Return Instructions

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

Final return: If this business is disposed of or closed, a "Final Return" must be filed immediately and the tax due must be paid. Write "Final Return" across the top of your return.

Ownership change since last reporting period: If this applies to your business, please complete on a separate sheet and attach to return:

- Name and Address of Previous Owner, **or**
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Line 1. Enter the total lodging gross receipts for the reporting period on this line. "**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. You must complete and include the worksheet below. Enter the total from this worksheet **on line 2.**

Less: Allowable deductions:

A. Long-term or monthly rentals	\$ _____
B. Federal employees on business	\$ _____
C. Other (describe) _____	\$ _____
TOTAL (enter on line 2 of return)	\$ _____

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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.

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OREGON DEPARTMENT OF REVENUE
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STATE OF OREGON LODGING TAX
Quarterly Return
Tax Year 2005

FOR OFFICE USE ONLY	
Date Received	
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3 3rd Quarter	Quarter	Due Date	Business Identification Number (BIN)	Program Code	Year	Period	Liability
	07/01/05 to 09/30/05	October 31, 2005		525	05	09	1
Mailing Address:			Is this an amended return? Check if yes. <input type="checkbox"/>		Federal Employer Identification Number (FEIN)		

Change of Address must be filed and reported immediately to the Oregon Department of Revenue

Physical Site Address:

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PLEASE DO NOT DETACH VOUCHER

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State of Oregon Lodging Tax

For Tax Year
2005

Date Received at Revenue

Program: 525 05 09 1
 Due Date: October 31, 2005

BIN:

Enter Payment Amount

\$

Mailing Address:

Physical Site Address:

Quarterly Return Instructions

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STATE OF OREGON LODGING TAX
Quarterly Return
Tax Year 2005

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Date Received	
Payment Received	

4 <small>4th Quarter</small>	Quarter	Due Date	Business Identification Number (BIN)	Program Code	Year	Period	Liability
	10/01/05 to 12/31/05	January 31, 2006		525	05	12	1
Mailing Address:			Is this an amended return? Check if yes. <input type="checkbox"/>		Federal Employer Identification Number (FEIN)		

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PLEASE DO NOT DETACH VOUCHER

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State of Oregon Lodging Tax

For Tax Year
2005

Date Received at Revenue

Program: 525 05 12 1
 Due Date: January 31, 2006

BIN:

Enter Payment Amount

\$

Mailing Address:

Physical Site Address:

Quarterly Return Instructions

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STATE OF OREGON LODGING TAX 2005 Information

Quarterly Tax Returns

Enclosed are **all four** quarterly tax return forms for the 2005 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. Please do not pay monthly.

Quarterly Reporting Periods and Due Dates

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

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 register with the Department of Revenue and must file a State of Oregon Lodging Tax Return. If you question whether or not you are required to file returns for this tax program, please call the number listed below. Returns not filed by the due dates are subject to penalty and interest. Mail your returns and payments to: **OREGON DEPARTMENT OF REVENUE, PO BOX 14110, SALEM OR 97309-0910.**

If you did not provide lodging in Oregon this quarter, put a zero on the form and return it.

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 return or payments, please contact the program coordinator, Doneva Miletta, at 503-945-8123.