



STATE OF OREGON LODGING TAX
Quarterly Return
Tax Year 2006

W

FOR OFFICE USE ONLY	
Date Received	
Payment Received	

<input type="checkbox"/>	Quarter	Due Date	Business Identification Number (BIN)	Program Code	Year	Period	Liability
				525	06		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. Have you sold or closed your business and this is your last return? Yes No
 B. Has ownership changed since the last reporting period? Yes No

Date business was bought/sold or closed: _____ Current owner's name: _____

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

Note: If you are reporting taxable lodging sales from multiple vacation rental properties under this BIN, you MUST provide us with a current list of each of your rental properties, including the physical address of each property. Attach the list to this return.

D. Number of taxable rooms or sites.....

1. Total gross receipts for lodging sales	1	<input type="text"/>
2. Non-taxable lodging sales. STOP! See instructions.		
2a. Long-term or monthly rentals.....	2a	<input type="text"/>
2b. Federal employees on business.....	2b	<input type="text"/>
2c. Other (describe)	2c	<input type="text"/>
2d. Non-taxable lodging sales TOTAL (add lines 2a, 2b, and 2c)	2d	<input type="text"/>
3. Total taxable lodging sales (subtract line 2d from line 1)	3	<input type="text"/>
4. Tax rate.....	4	× 0.01
5. Tax due [multiply line 3 by line 4 (1%)]	5	<input type="text"/>
6. Administrative fee rate.....	6	× 0.05
7. Administrative fee [multiply line 5 by line 6 (5%)]	7	<input type="text"/>
8. TOTAL TAX DUE (subtract line 7 from line 5)	8	\$ <input type="text"/>

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
	()

150-604-002-1 (Rev. 3-06)

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 cut off voucher on dashed line



State of Oregon Lodging Tax Payment Voucher

150-604-002-1 (Rev. 3-06)

For Tax Year

2006

Date Received at Revenue

Program: 525 06 1

Is this an **amended** return? Yes

Due Date:

BIN:

Enter Payment Amount

Name and Mailing Address:

Physical Site Address:

\$

Lodging Tax Return Instructions

Amended return
If this is an amended return, please check these two boxes.

Mailing address change
Please provide the correct address information on the front of the form.

Line A: 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. Write "Final Return" across the top of your return.

Line B: Ownership change
Check "Yes" if there has been a change in ownership of this business since the last reporting period. If you checked "Yes," please provide the following:

- Date the business was bought/sold or date business closed.
- Name of current owner.

Line C: Number of taxable rental properties
Enter the number of taxable rental properties you are listing under this business identification number (BIN).
Multiple vacation properties: If you are reporting taxable lodging sales from multiple rental properties under this BIN, 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 for each of these rental properties.

Line D: Number of taxable rooms or sites
Enter the total number of taxable rooms or sites available for rent.

STATE OF OREGON LODGING TAX
Quarterly Return
Tax Year 2006

1st Quarter		Due Date	Business Identification Number (BIN)	Program Code	Year	Period	Liability
1		01/01/06 to 03/31/06	April 30, 2006	525	06	03	1

Mailing Address: _____ Physical Site Address: _____

Amended return? Yes No
Mailing address change? Yes No

See instructions on separate page.

A. Have you sold or closed your business and this is your last return? Yes No
B. Has ownership changed since the last reporting period? Yes No
Date business was bought/sold or closed: _____ Current owner's name: _____
C. Number of taxable vacation rental properties: _____
Note: If you are reporting taxable lodging sales from multiple vacation rental properties under this BIN, you MUST provide us with a current list of each of your rental properties including the physical address of each property. Attach the list to this return.
D. Number of taxable rooms or sites: _____

1. Total gross receipts for lodging sales	1	
2. Non-taxable lodging sales (see instructions)	2	
2a. Long-term or monthly rentals	2a	
2b. Federal employees on business	2b	
2c. Other (describe)	2c	
2d. Non-taxable lodging sales TOTAL (add lines 2a, 2b, and 2c)	2d	
3. Total taxable lodging sales (subtract line 2d from line 1)	3	
4. Tax rate	4	x 0.01
5. Tax due (multiply line 3 by line 4 (1%))	5	
6. Administrative fee rate	6	x 0.05
7. Administrative fee (multiply line 5 by line 6 (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: _____
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

State of Oregon Lodging Tax Payment Voucher

1st Quarter	Due Date	For Tax Year	Date Received at Revenue
1	April 30, 2006	2006	

Program: 525 06 03 1
BIN: _____
Is this an amended return? Yes No
Mailing Address: _____ Physical Site Address: _____

Enter Payment Amount: \$ _____

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 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 file a return even if there was no tax collected during the reporting period.

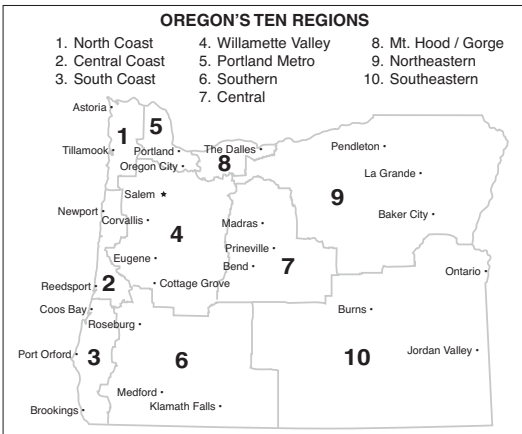
Line 2: Non-taxable lodging sales
Note: If you have non-taxable lodging sales, you must complete lines 2a, 2b, and/or 2c in the section provided.

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 and payment that is made with a government-sponsored credit card and/or billed directly to the government agency.

Line 2c. Other: May include, but not limited to: room service, porter or bellhop services, pay-per-view movies, telephone service, wake-up service, valet service, etc.
Describe the deductions.

Line 2d. Total: Enter the total of your allowable non-taxable lodging sales. If you have no allowable non-taxable lodging sales to deduct, enter zero on line 2d.



Line 3: Total taxable lodging sales
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 4: Tax rate
The state of Oregon lodging tax is 1 percent (0.01) of the total taxable lodging sales.

Line 5: Tax due
Multiply line 3 by the tax rate of 1 percent (0.01). Enter this amount on line 5.

Line 6: Administrative fee rate
The lodging provider is allowed to withhold 5 percent (0.05) of the state lodging tax proceeds as an administrative fee to cover the costs of record keeping, reporting, and collecting the tax.

Line 7: Less administrative fee
Multiply line 5 by 5 percent (0.05). Enter this amount on line 7.

Line 8: TOTAL TAX DUE
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 on your return or voucher. Do not staple your check or money order to this return.

STATE OF OREGON LODGING TAX
Quarterly Return
Tax Year 2006

FOR OFFICE USE ONLY
Date Received: _____
Payment Received: _____

Quarter: **1** Due Date: **01/01/06 to 03/31/06** April 30, 2006 Business Identification Number (BIN): **525 06 03 1** Program Code: **525** Year: **06** Period: **03** Liability: **1**

Federal Employer Identification Number (FEIN): _____ Amended return? Yes No
Mailing Address: _____ Mailing address change? Yes No
Physical Site Address: _____

See instructions on separate page.

A. Have you ~~solely~~ closed your business and this is your last return? Yes No
B. Has ownership changed since the last reporting period? Yes No
Date business was bought/sold or closed: _____ Current owner's name: _____
C. Number of taxable vacation rental properties: _____
Note: If you are reporting taxable lodging sales from multiple vacation rental properties under this BIN, you MUST provide us with a current list of each of your rental properties, including the physical address of each property. Attach the list to this return.
D. Number of taxable rooms or sites: _____

1. Total gross receipts for lodging sales	1		
2. Non-taxable lodging sales. STOP See instructions			
2a. Long-term or monthly rentals	2a		
2b. Federal employees on business	2b		
2c. Other (describe)	2c		
2d. Non-taxable lodging sales TOTAL (add lines 2a, 2b, and 2c)	2d		
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4. Tax rate	4		x 0.01
5. Tax due [multiply line 3 by line 4 (1%)]	5		
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7. Administrative fee [multiply line 5 by line 6 (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

1 State of Oregon Lodging Tax Payment Voucher For Tax Year **2006** Date Received at Revenue: _____
150-604-002 (Rev. 9/06)
1st Quarter Program: 525 06 03 1 Due Date: April 30, 2006
BIN: _____
Is this an amended return? Yes No
Mailing Address: _____ Physical Site Address: _____
Enter Payment Amount: \$ _____

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 registered lodging provider is required 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 [Oregon Revised Statute (ORS) 320.824].

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 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 5 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 320.824.

Taxpayer assistance

General tax information.....www.oregon.gov/DOR
Salem..... 503-378-4988
Toll-free from Oregon prefix1-800-356-4222

Asistencia en español:

Salem..... 503-945-8618
Gratis de prefijo de Oregon1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem..... 503-945-8617
Toll-free from Oregon prefix1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.



Oregon

Theodore R. Kulongoski, Governor

Department of Revenue
955 Center St NE
Salem OR 97302-955

STATE OF OREGON LODGING TAX 2006 Information

Quarterly Tax Returns

Enclosed are your quarterly tax return forms for the 2006 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. **Please do not pay monthly.**

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>
1st quarter (period 3)	03/31/06	04/30/06
2nd quarter (period 6)	06/30/06	07/31/06
3rd quarter (period 9)	09/30/06	10/31/06
4th quarter (period 12)	12/31/06	01/31/07

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

Who Must File

Every lodging provider who provides lodging to the general public must register with the Department of Revenue and 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 date are subject to penalty and interest. If you do not have taxable lodging sales during a reporting period, put a zero on the form and return it. 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 unique 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 Doneva Miletta, Program Coordinator, at 503-945-8123.