



**STATE OF OREGON LODGING TAX**  
**Quarterly Return**  
**Tax Year 2007**

**IMPORTANT**

**Please fill out these fields, then  
click the button below to continue to the form.**

**Business identification number (BIN):** \_\_\_\_\_

**Name and mailing address:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Physical address:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Mail your completed return and payment voucher to:**

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



**STATE OF OREGON LODGING TAX**  
**Quarterly Return**  
**Tax Year 2007**

FOR OFFICE USE ONLY	
Date Received	
Payment Received	

<input type="checkbox"/>	Quarter	Due Date	Business Identification Number (BIN)	Program Code	Year	Period	Liability
				<b>525</b>	<b>07</b>		<b>1</b>
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 this business and is this your last return?  Yes  No  
 B. Has ownership changed since the last reporting period?  Yes  No

Date business was \_\_\_\_\_ New owner/operator name: \_\_\_\_\_  
 \_\_\_\_\_ New owner's BIN \_\_\_\_\_ (if known)

- 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 units or sites.....

1. Total <b>gross receipts</b> for lodging sales .....	1	<input type="text"/>
2. Non-taxable lodging sales. <b>STOP!</b> See instructions.		
2a. Long-term or monthly rentals.....	2a	<input type="text"/>
2b. Federal employees on business.....	2b	<input type="text"/>
2c. Non-taxable lodging sales TOTAL (add lines 2a and 2b) .....	2c	<input type="text"/>
3. <b>Total taxable lodging sales</b> (subtract line 2c from line 1) .....	3	<input type="text"/>
4. Tax rate.....	4	x 0.01
5. <b>Tax due</b> (multiply line 3 by line 4).....	5	<input type="text"/>
6. Administrative fee rate.....	6	x 0.05
7. Administrative fee (multiply line 5 by line 6) <i>This will reduce your tax</i> .....	7	(      )
8. <b>TOTAL TAX DUE</b> (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
<b>X</b>	
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**

Keep a copy for your records

# INSTRUCTIONS

**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: 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 and provide the following:

- Date the business was bought/sold or date business closed.
- Name of new owner/operator and the BIN if known.

**Line C: Number of taxable rental properties.** Enter the number of taxable rental properties you are listing under this 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 of each of these rental properties.

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

**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. Include income for all non-optional fees related to lodging. You must file a return even if there was no tax collected during the reporting period.

**Line 2: Non-taxable lodging sales.** If you have non-taxable lodging sales, you must complete lines 2a and/or 2b 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.

**After completing line 2b, press the enter key to calculate lines 2c thru 8. Line 8 shows the total amount of tax due.**

**Print, 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. Make and keep a copy of the tax return for your records.

**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 eligible lodging provider is required to register and 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 9 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.



Please cut off voucher on dashed line



## State of Oregon Lodging Tax Payment Voucher

150-604-002 (Rev. 3-07) Calc

Program: 525 07 1  
Due Date:

**BIN:**

Is this an amended return?  Yes

Please do not change address here—Use space at top of form.

Mailing Address:

Physical Site Address:

For Tax Year

2007

Date Received at Revenue

Enter Payment Amount

\$