



Transient Room Tax Return

Clatsop County

Assessment and Taxation

QUARTER - YEAR:	
RENTAL PERIOD:	
DUE DATE:	
ACCOUNT NUMBER:	
JURISDICTION	CLATSOP COUNTY

Lodging Provider Name: _____ Property Address: _____

Mailing Address: _____ Phone Number: _____

Page 1 and 2 are required to be filled out when filing a Transient Room Tax Return. Page 2 may be substituted for an internal spreadsheet or document if all of the required information is provided. If you have not rented for a certain quarter please enter zero as the gross rent and submit a return every quarter.

IF BUSINESS IS DISPOSED OF OR OPERATION SUSPENDED: a closing return must be filed immediately with the Clatsop County Tax and Assessment Office and tax due must be paid. Responsibility for taxes collected will not be released until balance is paid in full.

PAYMENT: Must be postmarked on or before the 15th day of the month following the close of the accounting period. To avoid penalty, be sure proper remittance is enclosed.

MAKE CHECKS PAYABLE TO: CLATSOP COUNTY TAX COLLECTOR

Mail Payments to: 820 Exchange St Ste 210 Astoria, OR 97103

1. Total Gross Receipts for the Quarter..... \$ _____
- LESS: Non-Taxable Deductions:
2. Long Term Rent (longer than 30 days) \$ _____
3. Other Rental Exemptions (See Page 3) \$ _____
4. Gross Receipts from Page 2..... \$ _____
5. Total Non-Taxable Deductions..... (Add Lines 2,3, and 4) \$ _____
6. Taxable Receipts..... (Line 1 minus Line 5) \$ _____
7. Transient Room Tax– 10.5% of Taxable Receipts..... (0.105 X Line 6) \$ _____
8. Collection Fee – 5% of Transient Room Tax..... (.05 X Line 7) \$ _____
9. **TOTAL TAX DUE**..... (Line 7 **minus** Line 8) \$ _____

USE LINES 10-13 IF YOUR RETURN IS LATE OR YOU HAVE BEEN CONTACTED BY CLATSOP COUNTY CONCERNING OVER OR UNDER PAYMENTS ON PREVIOUS RETURNS.

10. Penalty..... \$ _____
11. Interest..... \$ _____
12. Adjustments- Prior Overages or Shortages..... \$ _____
13. Total Due including Penalty, Interest and Adjustments (Line 9 plus Lines 10, 11, & 12) \$ _____

I DECLARE, UNDER PENALTY OF MAKING A FALSE STATEMENT, THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THE STATEMENTS HEREIN ARE CORRECT AND TRUE.

Signature

Title

If you use an online company to advertise and rent your space and they collect and remit the Clatsop County Transient Room Tax, please complete this page and put the total on Line 4.

Note: it is the lodging providers' responsibility to verify whether or not the online companies they are using collect and remit Clatsop County Transient Room Tax. For example: AirBnB does not collect and remit Clatsop County Transient Room Tax at this time but HomeAway.com/VRBO does; therefore, you would not include AirBnB Receipts below but would include them on Line 1.

Lodging Intermediary	Address	Contact Information	Gross Receipts Collected
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
Total (As reported on Line 4 on Transient Room Tax Return)			\$

Filling Out Room Tax Return Instructions

NAME AND ADDRESS: The owner's name and mailing address will be preprinted on each return. Any corrections to name and address may be noted on the face of the return. If there has been (or will be) a change in ownership, the Tax and Assessment Office should be notified immediately.

ACCOUNTING PERIOD AND DUE DATE: The accounting period covered and the due date of each return will be preprinted and should not be altered. Due date is the 15th of the month following the close of the accounting period and is considered delinquent on the last day of the month.

LODGING PROVIDER VS INTERMEDIARY: If you are the owner/operator of the rental and the rents were collected by a Transient Lodging Intermediary such as VRBO or Expedia. Please report the total receipts collected by all parties during the accounting period on line 1 and the totals collected by the Intermediaries on Line 4. In addition you must fill out Page 2 accordingly and submit it with the return.

COMPUTATION: To simplify the preparation of the return, Lines 1 through 9 are to be completed in consecutive order.

- Line 1 – Total Gross Receipts for the Quarter: This includes all rental receipts collected by both the Lodging Provider and Intermediary to occupy the space (taxable and non-taxable). If you did not rent during this time, please write "did not rent" on the return
- Line 2 - Long Term Rent: This includes rentals to tenants whom occupy the space for longer than 30 consecutive days. Some establishments may be renting to a tenant for a time period of 30 days or longer; this is non-taxable rent.
- Line 3 - Other Rental Exemptions: Some occupants are exempt from being charged Transient Room Tax such as any occupant of a facility operated completely by a public benefit corporation as defined in ORS 65.001. See Clatsop County Ordinance Section 3.16.050 for a full list of exemptions. If using this line please provide an additional page describing what qualifies the total on line 3 as exempt.
- Line 4 - Gross Receipts collected by Intermediaries: Total Gross receipts of rentals collected by Transient Lodging Intermediaries in order to occupy the space. ****NOT INCLUDING AIRBNB****
- Line 5 - Total Non-Taxable Deductions: The total of Lines 2, 3 and Line 4
- Line 6 - Taxable Receipts: Subtract Total Non-Taxable Deductions (Line 5) from Gross Receipts (Line 1)
- Line 7 - Transient Room Tax: Multiply the Taxable Receipts (Line 6) by the 10.5% Unincorporated Clatsop County Transient Room Tax Rate.
- Line 8 - Collection Fee: Operator keeps a 5% Collection Fee. Multiply Transient Room Tax (Line 7) By 5% (.05)
- Line 9 - Total Tax Due: Subtract the Collection Fee (Line 8) from Transient Room Tax (Line 7).

PENALTIES: Failure to file a Complete Return and remit payment of the taxes owing prior to the due date subjects the Operator or Intermediary to penalties up to 25% of the taxes owing. The ordinance provides that unpaid taxes, interest, penalties and collection costs may constitute a lien prior to all other claims on all tangible personal property used in the business of an operator within Clatsop County. Non-payment due to fraud shall result in a twenty-five percent (25%) additional penalty, and possible seizure and sale of the property.

INTEREST: In addition to the penalties imposed, any operator who fails to remit any tax shall pay interest at the rate of one and one half percent (1 ½%) or a fraction thereof, from the date on which the remittance first became delinquent until paid. is calculated through the date that the Transient Room Tax Return is mailed out. For updated interest amounts, please contact the Clatsop County Tax and Assessment Office at (503) 325-8522.

CONFIDENTIALITY: According to Clatsop County Code 3.16.140 some of the information contained in this form is considered confidential. In order to request copies of this form or information from these forms you must submit a request to our office in writing and be either the owner of the property or the signer on the return.