

Publication OR-OLT-OL

Oregon Lodging Tax Instructions for Filing with Revenue Online

How to file

Complete your return on Revenue Online at revenueonline.dor.oregon.gov. Look for “Quick Links” section. Select the “File a return” option from within that section. Look for “Lodging Returns,” and then select “Transient Lodging Tax Return” to file.

Revenue Online will calculate the tax you owe, allow for payment, and verify when we receive your filing and payment.

What’s new

We now have the authority to administer the transient lodging tax for local governments. Prior to filing each quarter, please visit our website for a current list of the local governments we administrate.

If this is the first time you are paying the state lodging tax, you must complete the first time filers information. This will serve as your registration.

If you have previously filed with us and are now filing your local government return with us, do not select the first time filer.

General information

If you collect payment from lodging customers, you are responsible for collecting the tax. You are required to file this return and pay the tax quarterly. To avoid processing delays with your return, do not file more than one return with the same federal employer identification number (FEIN) or Social Security number (SSN), unless you are filing an amended return.

Demographics

Filer type. If you file your lodging business on a personal income tax return (Schedule C or Schedule E), select “Individual” at the top of the screen and enter your legal name and SSN in the spaces provided.

If you do not file your lodging business on a personal income tax return, select “Business” at the top of the screen. Enter your business name, as you filed it with the Oregon Secretary of State, and your FEIN in the space provided.

Contact information. Please provide contact information. It will help us if we have questions regarding your return.

Mailing address

Include your current mailing address. This is where we will send any correspondence or refunds.

You will be required to verify the address by clicking “Click Here to Verify Address.”

Final and first filers

First time filer. Select whether this is a new business or a successor to a previously existing business. If this is a successor to a previously existing business, enter the name, and FEIN, or SSN of the previous business in the space provided if available.

Final filer. Select whether this business is closed, has been sold, merged or reorganized, or will be operated exclusively by a managing agent. Enter the date that the closure or change in ownership/management became effective in the space provided. If this business has been sold, merged or reorganized, or will be operated exclusively by a managing agent, enter the name and FEIN of the new business or managing agent.

Return details

Transient lodging providers

From the drop down menu, select whether you are an owner/operator, managing agent, or transient lodging intermediary.

Owner/operator. An owner/operator is a person, other than a managing agent, who operates a transient lodging facility.

Managing agent. A managing agent is a person, other than an owner or an employee of an owner, who operates a transient lodging facility.

Transient lodging intermediary (TLI). A transient lodging intermediary is a person, other than a managing agent or owner, who facilitates the retail sale and charges for the occupancy of transient lodging. Transient lodging intermediaries include, but are not limited to, online travel companies, travel agents, and tour outfitter companies.

Property owner

You must add the property owner information detail for all owners responsible for the property.

Properties & receipts

You will report all gross receipts and exemptions by facility location and not as a regional total.

Select “Add a Record” and complete all fields for each facility you are responsible for. If you have over five facilities to report, you may request an import template by contacting us at osbp.help.dor@dor.oregon.gov.

If you do not use a facility name for a particular property, enter “none” in the “Property” field. The “Facility Region” field will populate automatically based on the ZIP code you enter for each property address.

Example 1. Brooklyn owns 10 vacation homes at a resort in eastern Oregon. Brooklyn would select “Add a Record” 10 times, one entry for each property address.

Accommodation type. Move your cursor to the “Accommodation type” field to view a list of accommodation types. Indicate accommodation type using the available drop-down menu.

For properties that include multiple accommodation types at the same address, list each accommodation type separately.

Example 2. Jenna operates a resort in eastern Oregon. The resort includes a lodge with 100 guest rooms and a campground with 50 sites. Jenna would include two entries: one entry for the lodge and one entry for the campground.

Number of lodging units. Enter the total number of units available for each property. Count one room/unit for each space that can be rented separately.

Example 3. Rachel owns a vacation home in Sunriver, which she rents to lodgers during the winter months. Rachel would report 1 unit.

Example 4. Spencer runs a hostel with 50 bunks in Zig Zag. Spencer would report 50 units.

Facility start date. Enter the date on which you first began renting the property to lodgers.

You will be required to validate the facility address. This will allow the Facility Region field to auto populate based on the zip code entered.

This will also help the system determine if you should file your county lodging return and/or your city lodging return with us, or with your local government. If you have identified that your local municipalities are administered by Department of Revenue (DOR), simply move to the “Local Tax County” drop down menu and the “Local Tax City” drop down menu to select your city and/or county. If your locality is there, select it, if not, file with them as you normally did.

If you do not correctly enter your facility location, the system will be unable to determine if you were to file and pay with DOR or with your local government. This could result in a failure to file assessment from your local government.

Property receipts instructions

Calculate the taxable gross receipts for the property in which you are reporting income and paying tax. Enter exact amounts, including cents. **Don’t** round entries to the nearest dollar.

Line 1. Gross lodging receipts are all amounts received, including all non-optional fees and any amounts received from transactions with transient lodging intermediaries, other than taxes that are paid for lodging in Oregon.

Reductions to gross receipts

Line 2a. Long term or monthly lodging: Enter gross receipts received from long term or monthly lodgers for this property. Also, include gross receipts received for units that were used less than 30 days per year.

- **Long-term lodging.** A unit that is occupied by the same person or company for a consecutive period of 30 days or more. This requirement is satisfied even if the physical unit changes, but is within the same facility and charges are paid by the same person/company throughout the consecutive period.
- **Monthly lodging.** Lodging that is paid for on a monthly basis, regardless of the number of days in such month.

Line 2b. Federal employees on business and federal instrumentalities: Enter the gross receipts received for federal employees on business, from federal instrumentalities, or from individuals with diplomatic immunity for this property.

- **Federal employees.** Employees of the federal government and federal instrumentalities, traveling on official business, are exempt from the state lodging tax.
- **Federal instrumentalities.** Example: The Red Cross contracts with several lodging facilities to provide temporary emergency housing for victims of disasters. Because the Red Cross is a federal instrumentality, these units aren’t subject to the state lodging tax.

Line 2c. Gross receipts from transient lodging intermediaries (complete the “Schedule SLT-1” tab): Enter the amount that you received from intermediaries that pay the tax on your behalf during the quarter for this property. Don’t include:

- Transactions for which you collected the tax directly from customers; or

- Transactions for which you received the tax from intermediaries.

If you have additional properties to add to this return, do not hit “Next.” You will want to select “Add a Record” and continue with that property information until you have entered all property locations you are responsible for.

If any property showed a reduction on line 2c, “Gross receipts from transient lodging intermediaries,” you will be directed to the “TLIs-intermediaries” page.

TLIs–intermediaries

Select “Add intermediary” if you entered an amount on any property line 2c.

You only need to complete one entry for each TLI you used, regardless of the number of properties for which you are reporting income and paying tax. Enter the total amount received from each intermediary in the space provided. The total TLI reduction should match all TLI payments entered on for all properties listed.

Enter the name and address, and the amount that you actually received from each qualifying intermediary during the quarter. Don’t include:

- Transactions for which you collected the tax directly from customers; or
- Transactions for which you received the tax from intermediaries.

Enter exact amounts, including cents. Don’t round entries to the nearest dollar.

Example 1. John owns two properties and uses a single TLI. John will enter the TLI reduction on property 1 line 2c, (\$250), and on property 2 line 2c, (\$600). John will add one entry on the “TLIs–intermediary” page, and enter the full amount of both properties of \$850.

Payment

If this is your first filing with us, you will be instructed to submit your payment by using a voucher that will be provided.

Once your account is registered with the Department of Revenue, you will be able to pay electronically at the same time you file your return.

Submitting your return

If you would like to pay your tax with your return, be sure to mark “yes” when asked whether you would like to submit a payment. To add a payment, select “Add payment” and enter the payment amount and your bank account information in the spaces provided.

To submit your return, select “Submit.” You will be required to provide an email address to complete the submission process. You will receive an email verification once we have received your filing and payment.

Due dates for filing returns and making payments		
Period (quarter)	Period end date	Due date
1st: Jan–Feb–Mar	March 31	April 30
2nd: Apr–May–Jun	June 30	July 31
3rd: Jul–Aug–Sep	September 30	October 31
4th: Oct–Nov–Dec	December 31	January 31
If the due date is on a weekend or holiday, the return and payment is due the next business day.		

Penalty. You must pay a penalty if you don’t pay your tax by the due date. The penalty is 5 percent of the unpaid tax. If you file your return more than 30 days after the due date, an additional 20 percent penalty is imposed.

Interest. Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The current interest rate can be found on the Department of Revenue website.

Do you have questions or need help?

Oregon Special Business Programs
www.oregon.gov/dor/business
 503-945-8120
osbp.help.dor@dor.oregon.gov

General information:
www.oregon.gov/dor
 503-378-4988 or 800-356-4222
questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.