

# Form OR-SLT

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(Rev. 04-01-20, ver. 01)

Oregon Department of Revenue



## Oregon Lodging Tax Quarterly Return

Office use only	
Date received	
Payment received	

Submit original form—do not submit photocopy.

**This return is due by the last day of the month following the end of the quarter.**

Period ending / /	Social Security number (SSN) (if no FEIN) - -	Federal employer identification number (FEIN) -
Name (last name, first name if reporting by SSN)		Business identification number (BIN) -
DBA/ABN		<input type="checkbox"/> Amended return. <input type="checkbox"/> New mailing address. <input type="checkbox"/> New name. <input type="checkbox"/> No taxable gross receipts. <input type="checkbox"/> Property has multiple owners (complete list at bottom of this page)
Mailing address		
City	State	
Contact person	Title	
Phone - -	Fax - -	
Email address	Website	
Type of provider <input type="checkbox"/> Owner/operator; or <input type="checkbox"/> Managing agent		
• Complete Schedule OR-SLT-2. / /		

### First time filers

Indicate if this is a:

New business; or  Successor to previously existing business

Name of previous business

SSN of previous owner (if no FEIN) - -	FEIN of previous owner -	BIN of previous owner -
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### Final filers

If final filing, indicate:

No longer doing business in Oregon;  Sold, merged, or reorganized business; or  No longer managing operations

Name of new business or managing agent

SSN of new owner or managing agent (if no FEIN) - -	FEIN of new business or managing agent -	Date of closure or other change / /
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### List all other property owners (attach additional pages if there are more than two other owners).

1. SSN - -	Last name	First name	
Street address	City	State	ZIP code
2. SSN - -	Last name	First name	
Street address	City	State	ZIP code

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Oregon Department of Revenue



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**Income from region** \_\_\_\_\_ (enter region number).

- 1. Total **gross receipts** for this region ..... 1.
- 2. Reduction to gross receipts. *See instructions.*
  - 2a. Long-term or monthly lodging..... 2a.
  - 2b. Federal employees on business / federal instrumentalities ..... 2b.
  - 2c. Gross receipts from transient lodging intermediaries. *See instructions* .... 2c.
  - 2d. Total reduction to gross receipts (add lines 2a thru 2c) ..... 2d.
- 3. **Total taxable gross receipts** for this region (subtract line 2d from line 1)..... 3.

**Income from region** \_\_\_\_\_ (enter region number).

- 1. Total **gross receipts** for this region ..... 1.
- 2. Reduction to gross receipts. *See instructions.*
  - 2a. Long-term or monthly lodging..... 2a.
  - 2b. Federal employees on business / federal instrumentalities ..... 2b.
  - 2c. Gross receipts from transient lodging intermediaries. *See instructions* .... 2c.
  - 2d. Total reduction to gross receipts (add lines 2a thru 2c) ..... 2d.
- 3. **Total taxable gross receipts** for this region (subtract line 2d from line 1)..... 3.

**Income from region** \_\_\_\_\_ (enter region number).

- 1. Total **gross receipts** for this region ..... 1.
- 2. Reduction to gross receipts. *See instructions.*
  - 2a. Long-term or monthly lodging..... 2a.
  - 2b. Federal employees on business / federal instrumentalities ..... 2b.
  - 2c. Gross receipts from transient lodging intermediaries. *See instructions* .... 2c.
  - 2d. Total reduction to gross receipts (add lines 2a thru 2c) ..... 2d.
- 3. **Total taxable gross receipts** for this region (subtract line 2d from line 1)..... 3.

**Income from region** \_\_\_\_\_ (enter region number).

- 1. Total **gross receipts** for this region ..... 1.
- 2. Reduction to gross receipts. *See instructions.*
  - 2a. Long-term or monthly lodging..... 2a.
  - 2b. Federal employees on business / federal instrumentalities ..... 2b.
  - 2c. Gross receipts from transient lodging intermediaries. *See instructions* .... 2c.
  - 2d. Total reduction to gross receipts (add lines 2a thru 2c) ..... 2d.
- 3. **Total taxable gross receipts** for this region (subtract line 2d from line 1)..... 3.

**Total**

- 4. **Total taxable gross receipts** (add amounts from line 3 for each region) ..... 4.
- 5. Tax rate ..... 5.  x 0.015
- 6. **Tax due** (multiply line 4 by line 5) ..... 6.
- 7. Administrative fee rate ..... 7.  x 0.05
- 8. Administrative fee (multiply line 6 by line 7) ..... 8.
- 9. **Tax due** ..... 9. \$
- 10. **Total due** (includes administrative fee for transient lodging intermediaries) ..... 10. \$

**Finished?** Retain a copy for your records.

Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete. This information will be used primarily by the Oregon Department of Revenue for identification and compliance purposes.

Signature	Date / /	Phone - -
Print name signed above	Title	

Mail this return on or before the due date to:

**Oregon Lodging Tax**  
**Oregon Department of Revenue**  
**PO Box 14110**  
**Salem OR 97309-0910**

Keep a copy for your records



# Filing State Lodging Tax Returns

## 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.

Failure to submit a completed return may increase the time it takes us to process your return and payment, which may result in additional penalty and interest being added to any amount you owe.

## Form instructions

**Name.** Use your name if your rental income is reported on your 1040 as Schedule E rental income or on Schedule C as a sole proprietor or LLC and file under your social security number.

If your rental income is on a corporate or partnership return, you should file under the business Federal Employers Identification Number (FEIN) even if you get a K-1 and report the income on your Schedule E.

**DBA/ABN.** If you're doing business under a different name than the name above, enter that name in this box.

**FEIN.** This is a nine-digit number assigned by the IRS. Enter your FEIN in this box.

**SSN.** Use your SSN, if your name is on this return and your rental income is reported on Schedule E as rental income or Schedule C as a business.

**Business identification number (BIN).** This is a unique identification number issued by us prior to December 31, 2016. (We no longer issue BINs for state lodging tax.)

## 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 is 4 percent annually.

## Collector type

### Transient lodging providers

**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.

**Schedule OR-SLT-2.** Owner/operators and managing agents must complete Schedule OR-SLT-2 (pages 5–6).

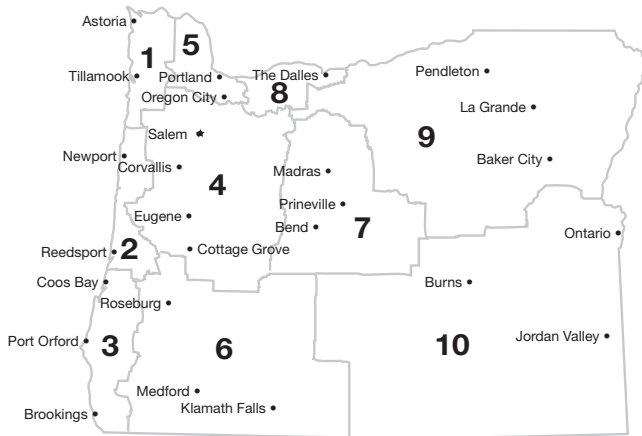
### Transient lodging intermediaries

**Transient lodging intermediary.** 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.

**Regions.** Circle each region in which you will report income and pay tax. To determine the region in which a specific property is located visit us at [www.oregon.gov/dor/business](http://www.oregon.gov/dor/business). Look for the ZIP code/region directory.

## Oregon's 10 regions

- |                       |                    |                    |
|-----------------------|--------------------|--------------------|
| 1. North coast.       | 5. Portland metro. | 8. Mt. Hood/Gorge. |
| 2. Central coast.     | 6. Southern.       | 9. Northeastern.   |
| 3. South coast.       | 7. Central.        | 10. Southeastern.  |
| 4. Willamette Valley. |                    |                    |



### First time filers

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, FEIN, and BIN of the previous business in the space provided.

### Final filers

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.

### Line instructions

You must complete lines 1–3 for each region in which you are reporting income and paying tax. To determine the region in which a specific property is located visit us at [www.oregon.gov/dor/business](http://www.oregon.gov/dor/business). Look for the ZIP code/region directory.

Enter exact amounts, including cents. **Do not** round entries to the nearest dollar.

Complete the “Total” section to determine your tax liability for all regions.

**Line 1.** Gross lodging receipts are all amounts received, including all non-optional fees, other than taxes that are paid for lodging in Oregon. This includes any amount collected for a stay that ended in this quarter.

## Reductions to gross receipts

**Line 2a.** Long term or monthly lodging: Enter gross receipts received from long term or monthly lodgers. 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 or 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.

- **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 Schedule OR-SLT-1): Enter the amount that you actually received from intermediaries 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.

You must enter the gross receipts from transactions with intermediaries separately for each region on line 2c. However, you'll only need to report the total amount received from each intermediary on Schedule OR-SLT-1, regardless of the number of regions for which you are reporting income and paying tax.

### How to file and pay

Sign and date your return. Don't use red ink or staple your check or money order to this return. Mail your return with payment to:

Oregon Lodging Tax  
Oregon Department of Revenue  
PO Box 14110  
Salem OR 97309-0910

If you have any questions about how to file, contact us at [spa.help@oregon.gov](mailto:spa.help@oregon.gov) or 503-945-8247. Or visit our

website at [www.oregon.gov/dor/business](http://www.oregon.gov/dor/business). For additional payment options, visit us at [www.oregon.gov/dor/payments](http://www.oregon.gov/dor/payments).

## **Do you have questions or need help?**

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.