

How to file

Complete your return on Revenue Online at www.oregon.gov/dor.

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

What's new

You can use the new state lodging tax return to report income and calculate tax for all 10 regions in Oregon. You'll need to include gross receipts from all regions on the same return. Do not file separate returns for each region or facility address.

The new return also includes a "Property info" tab. If you are an owner/operator or a managing agent for a lodging facility, you'll need to complete the "Property info" tab each period. Additionally, we are no longer producing a separate registration form. 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.

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.

Collector type

Transient lodging providers

Select whether you are an owner/operator, managing agent, or transient lodging intermediary. If you are an owner/operator or a managing agent, you must complete the "Property info" tab each period.

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 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.

"Property info" tab

You must complete the "Property info" tab if you are an owner/operator or a managing agent for a lodging facility.

List each property address separately, even if you have multiple properties with the same accommodation type. You must complete each field for every property address listed. If you do not use a facility name for a particular property, enter "none" in the "Facility name" field. The "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 include 10 entries, 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 rooms/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.

Example 5. Isaac operates a bed and breakfast with four guest rooms in Ashland. Isaac would report four units.

Start date offering lodging. Enter the date on which you first began renting the property to lodgers.

“Form 604” tab

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.

If this is not your first time filing a state lodging tax return, enter your state lodging tax business identification number (BIN) in the space provided. This is a unique number issued by us; it isn’t your SSN, FEIN, or business registry number. If you have been issued multiple BINs for state lodging tax purposes, select one BIN and enter it in the space provided.

If this is your first time filing a state lodging tax return, be sure to mark “yes” when asked whether this is your first return. First time filers will not be required to provide a state lodging tax BIN.

Contact info. You’ll need to provide contact information each period. To complete the contact information fields, select “Add contact info” and enter your contact person’s name and phone number in the spaces provided.

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 add each region and calculate the taxable gross receipts for each region in which you are reporting

income and paying tax. Enter exact amounts, including cents. **Do not** round entries to the nearest dollar. If you are an owner/operator or managing agent, your return will list the required regions based on the information you enter on the “Property info” tab. To determine the region in which a specific property is located visit us at www.oregon.gov/dor/business. Look for the ZIP code/region directory.

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. 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.

- **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 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 the “Schedule SLT-1” tab, regardless of the number of regions for which

you are reporting income and paying tax. The “total” listed on the “Schedule SLT-1” tab must equal the total of the amount(s) claimed on line(s) 2c of your return for all regions.

“Schedule SLT-1” tab

You only need to complete one “Schedule SLT-1” tab, regardless of the number of regions for which you are reporting income and paying tax. Enter the total amount received from each intermediary for all regions in the space provided.

What is a transient lodging intermediary?

A transient lodging intermediary is a person, other than a provider, 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.

Enter the name and address, and the amount that you actually received from each 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. Do not round entries to the nearest dollar.

Submitting your return

If you would like to pay your tax with your return, be sure to mark “yes” at the bottom of the “Form 604” tab 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” at the bottom of the “Form 604” tab. 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 annual interest rate is 5 percent for interest periods beginning on or after January 1, 2017.

If you have any questions about how to file, contact us at spa.help@oregon.gov or (503) 945-8247. Or visit our website at www.oregon.gov/dor/business.

Do you have questions or need help?

www.oregon.gov/dor
 (503) 378-4988 or 1 (800) 356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.