



# Oregon Transient Lodging Tax

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First Time Revenue Online Electronic Filer Guide

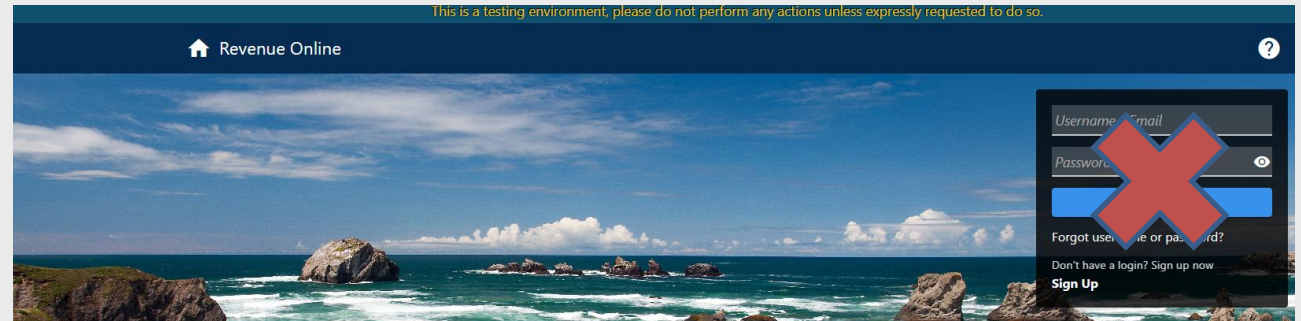
2023

# Revenue Online

<https://revenueonline.dor.oregon.gov/tap/>

Under **Quick Links**, click **File a return**. (Do not sign in or create a new Revenue Online account at this time.)

From the **Lodging Returns** menu select **File form OR-TLT**.



**Quick Links**  
Access our most frequently requested services

- > Make a payment
- > **File a return**
- > Register and apply

What are you looking for?



### Transit Returns

File Transit tax returns

- > File form OR-ST1
- > File form TM
- > File form LTD



### Vehicle and Bicycle Returns

File Vehicle and Bicycle tax returns

- > File form 591-C
- > File form 595-C



### Tobacco and Cigarette Returns

File Tobacco and Cigarette tax returns

- > File form 531
- > File form 514
- > File form OR-513



### Lodging Returns

File Lodging tax returns

- > **File form OR-TLT**



### e911 Returns

File e911 tax returns

- > File form E-911

# Filing Period

- Please select the date that corresponds with the end of the period you wish to file a return.
- If you would like to file a return for a period that is earlier than displayed here, then visit our Forms and Publications page.

Please select the date that corresponds with the end of the period you wish to file a tax return for. If you would like to file a return for period that is earlier than displayed here then visit our [Forms and Publications](#) page.

## Filing Period

Period

30-Sep-2021

31-Dec-2021

31-Mar-2022

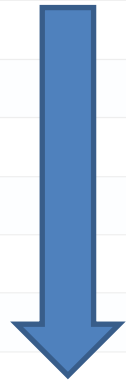
30-Jun-2022

30-Sep-2022

31-Dec-2022

31-Mar-2023

30-Jun-2023



Periods  
are  
ordered  
from  
oldest  
to  
newest

## Quarterly filing due dates

Quarterly filing due dates table

Quarter	Quarter ending 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 due date is a weekend or holiday, the return is due the next business day. If you want to file and pay electronically using [Revenue Online](#):*

# Instructions

The first page of the lodging form is informational. It will explain the changes that were made to the lodging tax form for the Department of Revenue (DOR) to administer local government taxes and includes a link to the page to check if your local government is filed with DOR.

Form : OR-SLTPeriod : 31-Mar-2023

## Instructions

### Oregon Lodging Tax Quarterly Return

\*\*\*Please note, the State Lodging Tax program (SLT) has changed its name to the Transient Lodging Tax program (TLT). The quarterly return has also changed.\*\*\*

**Why did the name and return change?**  
The passage of House Bill 2400 in 2017 allows DOR to administer local transient lodging tax for local governments, by agreement. The return was updated to accommodate this change. For more information on this change, you can visit our new Transient Lodging Tax page – [https://www.oregon.gov/dor/programs/businesses/lodging\\_admin/Pages/lodging\\_administration.aspx](https://www.oregon.gov/dor/programs/businesses/lodging_admin/Pages/lodging_administration.aspx)

**How do I know if my city or county tax will now be administered by DOR?**  
You can refer to our transient lodging tax page (linked above) and select the "transient lodging administration" link in the Oregon's local lodging section.

To file your return, you will need:

- A complete list of physical addresses for all rental properties, including the county it resides in.
  - If you have ten property addresses or more, you may use a spreadsheet to import the property information. You can request the import spreadsheet by emailing [SPA.help@oregon.gov](mailto:SPA.help@oregon.gov) or by calling 503-945-8120.
- The total gross receipts collected for each property, including any payment received from transient lodging intermediaries (TLI) used during the quarter.
  - TLIs provide listing, marketing, and/or booking services to rental property owners. Examples of TLIs are online travel companies, travel agents, and tour outfitter companies.

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Click **Next** to continue.

# Demographics

The following are required fields on the Demographics page.

- **Filer Type** You're an "individual" if you claim your rental income on your federal personal income tax return. This will generally be on a Schedule E as rental income or possibly on a Schedule C. If you're using your SSN to file, report your business name on the DBA/ABN line.
- **First and Last name** (for individuals) or **Legal business name** (for business filers)
- **Social Security number** (SSN) for individuals or **Federal Employment Identification Number** (FEIN) for business filers.
- **Phone Number** and **Contact Person**  
Please provide contact information. It will help us if we have any questions regarding your return.

The screenshot shows a form with the following fields and values:

- Filer type**: Business (dropdown menu)
- Are you a business or an individual? ⓘ
- New name
- Legal business name**: ABC MOTEL
- Business name ⓘ
- Federal Employment Identification Number (FEIN)**: 99-9999999
- Business Identification Number (BIN)
- Phone**: (503) 945-8120
- Phone extension
- Fax
- Fax extension
- Contact person**: SALLY STAY
- Contact title: OWNER
- Email address: SALLYSTAY@ABCMOTEL.COM
- Website

# Mailing Address

This page is simply to capture the mailing address for the account. Any correspondence from DOR will be sent to this address. Once the address is entered

[Click Here to Verify Address](#)

Form : OR-SLT Period : 31-Mar-2023

Mailing Address

Mailing address change

Is the address outside of the United States?  Yes  No

Street 955 CENTER ST NE

Street 2

Unit type

City SALEM

ZIP 97301-2553

Address Verified

Select your address by clicking **Select this address** and then **Save**.

Address Search

Verified [Select this address](#)

955 CENTER ST NE  
RM [Required]  
SALEM OR 97301

Verified [Select this address](#)

955 CENTER ST NE  
SALEM OR 97301

Verified [Select this address](#)

955 CENTER ST NE  
UNIT [Required]  
SALEM OR 97301

Cancel Save

You will see a green check mark once the address has been verified.

# First or Final Return

Is this your **final return**? You will need to indicate the reason:

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

Form : OR-SLT Period : 31-Mar-2023

### First or Final Return

**We changed the layout of the return.** We are requesting the same information but in a simpler format. Complete each screen and click **Next** to continue.

<p>* Is this your final return?</p> <table border="1" style="width: 100%;"><tr><td style="width: 50%; text-align: center;">No</td><td style="width: 50%; text-align: center;">Yes</td></tr></table>	No	Yes	<p>* Is this your first return?</p> <table border="1" style="width: 100%;"><tr><td style="width: 50%; text-align: center;">No</td><td style="width: 50%; text-align: center;">Yes</td></tr></table>	No	Yes
No	Yes				
No	Yes				

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Is this your **first return** filed with DOR? Indicate the reason.


- New Business
- Successor to previously existing business

# Provider and Owner Information

Select your provider type. Definitions below are provided to help you select the appropriate entry.

Form : OR-SLT Period : 31-Mar-2023

### Provider and Owner Information

Select your provider type:  

**Provider types:**

**Managing Agent**  
Select "Managing agent" if you manage the property for the owner and collect the tax, but you are not the owner's employee. Managing the property may include cleaning, maintenance, and communicating with guests. Generally, compensation for managing agents is a percentage of the rental income.

**Owner/Operator**  
Select "Owner/operator" if you own and operate the property, or if you manage/operate the property and the owner is your direct employer. Generally, operators are hourly or salaried employees.

**Transient Lodging Intermediary (TLI)**  
Select "Transient lodging intermediary (TLI)" if you only provide listing, marketing, and/or booking services, **and** collect the state lodging tax from customers when they book their stay for the state in which the property is located. TLIs do not own or manage the property and include - but are not limited to - online travel companies, travel agents, and tour outfitter companies.

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# Property and Receipts

Select **+ Add a Record** on the right side of the page. This will open another screen where you will enter property details.

Request

## Oregon Lodging Tax Quarterly Return

Return

Progress: 1. Actions (checked), 2. Demographics (checked), 3. Mailing Address (checked), 4. First or Final Return (checked), 5. Return Details (checked), 6. Property and Receipts (active)

Form : OR-SLT      Period : 31-Mar-2023

### Property and Receipts

Property	Taxable receipts	State tax	County tax	City tax	Tax due
					<a href="#">+ Add a Record</a>

[Import Schedule](#)

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# Property and Receipts

The following are required fields on the Demographics page:

- **New rental:** Check the box if this is the first time you are renting this property.
- **Accommodation Type:** Select the facility type from the drop-down menu.
- **Lodging units:** Enter the total number of units available for each property.
- **Property:** If you don't have a name for your property, just enter the word "None."
- **Street, City, State, and Zip:** Enter your facility location.

The screenshot shows a web form titled "Property and Receipts" with a help icon in the top right. Below the title are two instructions: "If you don't have a name for your property, just enter 'None.'" and "Check the box if this is the first time you're renting this property." The form contains several input fields, each with a colored highlight: "New rental" (checkbox), "Accommodation type" (dropdown menu showing "Motel"), "Lodging units" (text input showing "40"), "Facility start date" (calendar icon), "Property" (text input showing "ABC MOTEL"), "Street" (text input showing "123 MAIN ST"), "Street 2" (text input), "Unit type" (dropdown menu), "Unit" (text input), "City" (text input showing "CORVALLIS"), "State" (dropdown menu showing "OR - OREGON"), and "ZIP" (text input showing "97330-0000"). A blue "Verify Address" button is located at the bottom of the form.

Continue to scroll down to submit your return.



# Region and Locality Information

Visit our transient lodging administration information page to see if your county or city is administered by us.

<https://www.oregon.gov/dor/programs/businesses/Pages/lodging.aspx>

The **Facility region** will automatically populate from the address entered above. You will need to select any applicable **Local tax county** or **Local tax city** for the property drop-down menus.

### Region and Locality Information

**Facility region** Region 4 (Willamette Valley) ▾

**Local tax county** BENTON COUNTY ▾ ←

**Local tax city** CITY OF CORVALLIS ▾ ←

Benton County	1Q 2022	3% county tax
Carlton	1Q 2022	7% city tax
Cascade Locks	1Q 2022	7% city tax
Coos Bay	1Q 2023	9.5% city tax
Coos County	1Q 2023	9.5% city tax (Charleston Transient Taxing area only)
Corvallis	3Q 2021	9% city tax (Do not select a county tax)
Cottage Grove	4Q 2022	4% city tax + 7% Lane County Incorporated tax (Lane Co 5% prior to 1Q 2023)
Eugene	4Q 2022	4.5% city tax + 7% Lane County Incorporated tax (Lane Co 5% prior to 1Q 2023)

# Property Receipts

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

**Property Receipts**

Total gross receipts for this property  No taxable receipts for this property

1. Total **gross receipts** for this property ..... 5,000.00

Line 1 **Gross receipts** are all amounts receive, including all non-optional fees and any amounts received from transactions with transient lodging intermediaries.

# Reduction to Gross Receipts

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

**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.

**Line 2c. Gross receipts from transient lodging intermediaries:** Enter the amount that you received from intermediaries that pay the tax on your behalf during the quarter from this property.

2.	Reduction to gross receipts for this property	
a.	Long-term or monthly lodging ⓘ	1,000.00
b.	Federal employees on business/federal instrumentalities ⓘ	0.00
c.	Gross receipts from transient lodging intermediaries (Schedule SLT-1 tab)	2,000.00
d.	Total reduction to gross receipts (sum of lines 2a thru 2c)	3,000.00
3.	<b>Total taxable gross receipts</b> for this property (subtract line 2d from line 1)	2,000.00

# No Taxable Receipts

If you are reporting no gross receipts, you will leave all the lines as zero and check the box **No taxable receipts for this property**.

Property Receipts	
Total gross receipts for this property	<input checked="" type="checkbox"/> No taxable receipts for this property
1. Total <b>gross receipts</b> for this property	0.00
2. Reduction to gross receipts for this property	
a. Long-term or monthly lodging ⓘ	0.00
b. Federal employees on business/federal instrumentalities ⓘ	0.00
c. Gross receipts from transient lodging intermediaries (Schedule SLT-1 tab)	0.00
d. Total reduction to gross receipts (sum of lines 2a thru 2c)	0.00
3. Total <b>taxable gross receipts</b> for this property (subtract line 2d from line 1)	0.00

If you have gross receipts, but none are taxable, you will enter the gross receipts on Line 1 and enter the applicable reductions on Lines 2a-2c. If the taxable gross receipts on Line 3 shows zero, you will also check the **No taxable receipts for this property** box.

Property Receipts	
Total gross receipts for this property	<input checked="" type="checkbox"/> No taxable receipts for this property
1. Total <b>gross receipts</b> for this property	5,000.00
2. Reduction to gross receipts for this property	
a. Long-term or monthly lodging ⓘ	0.00
b. Federal employees on business/federal instrumentalities ⓘ	0.00
c. Gross receipts from transient lodging intermediaries (Schedule SLT-1 tab)	5,000.00
d. Total reduction to gross receipts (sum of lines 2a thru 2c)	5,000.00
3. Total <b>taxable gross receipts</b> for this property (subtract line 2d from line 1)	0.00

# Total State Taxable Gross Receipts

The return will automatically add the current **state tax rate** to the amount charged for occupancy of the transient lodging.

3.	<b>Total taxable gross receipts</b> for this property (subtract line 2d from line 1)	2,000.00
4.	<b>State tax rate</b>	0.0150
5.	Total state tax	30.00
6.	<b>State administrative fee rate</b>	0.0500
7.	State administrative fee	1.50
8.	<b>Total state tax due</b>	28.50

The transient providers and transient lodging intermediaries are allowed to withhold a **state administrative fee rate** of 5 percent of state lodging taxes collected. This rate is to cover your costs for recordkeeping, reporting, and collecting the tax.

The **total state tax due** is the amount due for the state.

Continue to scroll down to submit your return.



# Local Tax Receipts

If you selected local **county** and/or **city** to be paid, the system will auto-populate from the information above. You will see those calculations by scrolling down the page.

Once all the property and receipts information is complete, you will click the **Add** button in the bottom right corner to add this property to your return.

Property and Receipts

**Local Tax Receipts - BENTON COUNTY**

3. Total taxable gross receipts for this local government	2,000.00
4. Tax rate	0.0300
5. Tax due	60.00
6. Administrative fee rate	0.0500
7. Administrative fee	3.00
8. Local tax due	57.00

**Local Tax Receipts - CITY OF CORVALLIS**

3. Total taxable gross receipts for this local government	2,000.00
4. Tax rate	0.0900
5. Tax due	180.00
6. Administrative fee rate	0.0000
7. Administrative fee	0.00
8. Local tax due	180.00

**Cancel** **Add**




# Property Receipts Summary

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.

Form : OR-SLT Period : 31-Mar-2023

### Property and Receipts ☰

Property	Taxable receipts	State tax	County tax	City tax	Tax due
 ABC MOTEL	2,000.00	28.50	57.00	180.00	265.50
1 Rows	2,000.00	28.50	57.00	180.00	265.50

[+ Add a Record](#)

[Import Schedule](#)

[< Previous](#) [Next >](#)

# Transient Lodging Intermediaries

If you used a transient lodging intermediary (TLI) for this property, you are required to tell us who that TLI is. Select **+ Add Intermediary** to enter the name and amount collected by that TLI.

Form : OR-SLT Period : 31-Mar-2023

### TLIs-Intermediaries ☰

TLI name	Payment
<a href="#">+ Add Intermediary</a>	
	<a href="#">+ Add Intermediary</a>

Total TLI payments ! : 0.00

Total TLI reduction : 2,000.00

[Import Schedule](#)

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# TLI Continued

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 gross receipts received by each intermediary in the payment field.

TLIs-Intermediaries ? ×

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**TLI name** INTERMEDIARY 1

Is this a foreign address?  No  Yes Country USA

Street 1 \_\_\_\_\_

Street 2 \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_

Zip \_\_\_\_\_

**Payment** 1,000.00







Once you add the name and amount received from the intermediary click .

# TLI Summary

The Total **TLI payments** should match **Total TLI reduction**. When your payments match, you can then select **Next**.

Form : OR-SLT Period : 31-Mar-2023

### TLIs-Intermediaries ☰

TLI name	Payment
   INTERMEDIARY 1	1,000.00
   INTERMEDIARY 2	1,000.00
<a href="#">+ Add Intermediary</a>	

[+ Add Intermediary](#)

Total TLI payments	:	2,000.00
Total TLI reduction	:	2,000.00

[Import Schedule](#)

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# Payment

If you are filing for the first time, you will be instructed to pay by check with [this voucher](#) provided. When you file your next return, you will be able to pay electronically the same time you submit your return.


Form : OR-SLT Period : 31-Mar-2023

## Payment

Your account isn't registered yet because this is your first filing with us. Without a registered account, you can't make electronic payments. When you file your next return, you'll be able to pay electronically at the same time.

To pay by check, please print out [this voucher](#)  and submit with your check. **Do not send a copy of the return you just filed.**

[< Previous](#) [Next >](#)

Once you print your voucher  continue to submit your return by selecting [Next](#).

# Voucher OR-TLT-V

This is a voucher and not a return. Use this voucher only if you are paying by check or money order.

- Enter the beginning and end date of the tax period for which you are making the payment.
- Complete the name, address, and payment amount field. Enter your FEIN or SSN in the space provided.
- Select the appropriate payment type.
- Enter the exact amount of the payment you are making, including cents.

**Form OR-TLT-V**  
Oregon Transient Lodging Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax period begins (MM/DD/YYYY)      Tax period ends (MM/DD/YYYY)

First name      Initial

Last name

Social Security number (SSN) (if no FEIN)

DBA/ABN

Federal employer identification number (FEIN)

Mailing address

City      State      ZIP code

Contact phone

This voucher is not a return. You must also file a return.  
You can file a return and submit an electronic payment on Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor). Use this voucher only if you are paying by check or money order. Do not mail cash. Do not use this voucher if you are using an electronic payment option.  
Mail voucher and payment to:  
**Oregon Transient Lodging Tax**  
Oregon Department of Revenue  
PO Box 14110  
Salem OR 97309-0910

**Payment type (check one)**

Original return

Amended return

Enter payment amount

# Submission

Verify that the Total amount due is correct. If not, you can go back and make the necessary changes. If yes, click the [Submit](#) button.

<b>Form</b> : OR-SLT	<b>Period</b> : 31-Mar-2023
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### Submission

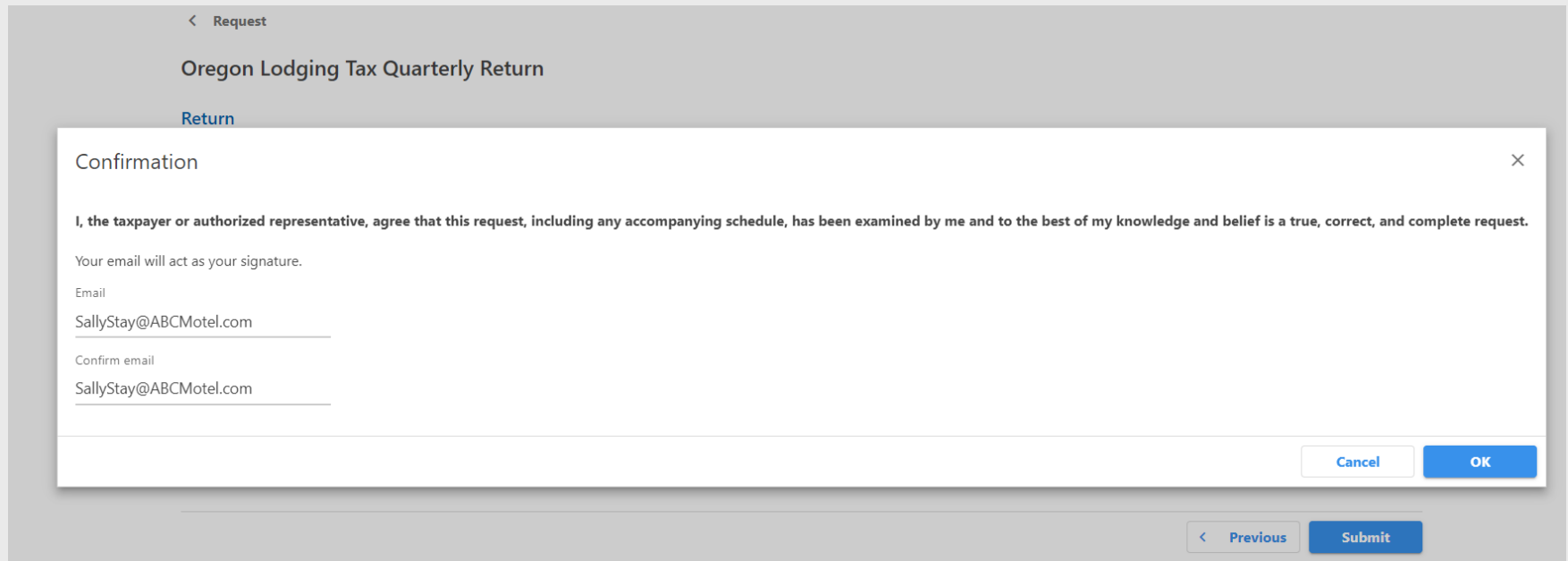
Thank you for filling out this submission. Please verify that the summarized information is correct. You can still go back and make changes, if necessary. If no changes need to be made, please click the Submit button to complete the submission. You will then receive a confirmation notice with further information.

Total amount due :	265.50
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[< Previous](#) [Submit](#)

# Email Signature

The email entered at the beginning of this process will be used as your signature. Once your email is entered twice click .



The screenshot shows a web interface for the Oregon Lodging Tax Quarterly Return. At the top, there is a navigation bar with a back arrow and the text "Request". Below this, the title "Oregon Lodging Tax Quarterly Return" is displayed. Underneath the title, the word "Return" is shown in blue. A white confirmation dialog box is centered on the screen. The dialog box has a title "Confirmation" and a close button (X) in the top right corner. The main text of the dialog box reads: "I, the taxpayer or authorized representative, agree that this request, including any accompanying schedule, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete request." Below this, it states "Your email will act as your signature." There are two input fields: "Email" and "Confirm email", both containing the text "SallyStay@ABCMotel.com". At the bottom right of the dialog box, there are two buttons: "Cancel" and "OK". Below the dialog box, at the bottom of the page, there are two buttons: "Previous" and "Submit".



# Confirmation

You will be taken to a Confirmation page once your return has been successfully submitted. A confirmation email will also be sent to the email address entered on the previous page.

### Confirmation

Your Oregon Lodging Tax Return request code is d4j3nx.

Name:	ABC MOTEL
FEIN:	44-4455544
Account type:	Oregon Lodging
Filing period:	31-Mar-2023
Net lodging receipts:	\$ 2,000.00
Total state and local tax due:	\$ 265.50

To print your return information, click Printable View.

If you would like to view your request or you submitted this in error, please use the "Review prior Revenue Online submissions" link on the Revenue Online homepage and search using your email address and confirmation code.

Once on the request page, if you see a "Delete" link, then it has not been processed yet. You can delete it from our system, and it will not be processed.

To pay by check, please print out [this voucher](#) and submit with your check. **Do not send a copy of the return you just filed.**

[Printable View](#)

[OK](#)

You have the option to print a payment **voucher** to mail in payment if a payment was not submitted with the return.

# Feedback

Please take a moment to fill out our brief survey on your experience.

## Feedback

How satisfied were you with this process?



Comments

[Submit Feedback](#)

# Questions?

If you have additional questions, please contact us:

Email: [Spa.help@dor.Oregon.gov](mailto:Spa.help@dor.Oregon.gov)

SPA Phone: 503-945-8120

You can also visit our website at [www.oregon.gov/dor/business](http://www.oregon.gov/dor/business).