



City of Lincoln City

P.O. Box 50

Lincoln City, OR 97367

Transient Room Tax Quarterly Report

Quarter End Date: _____

Due Date: _____

City Account #: _____

Owner Name: _____

Property Name: _____

Location: _____

If Filing a Zero Report (No Taxable or Non-Taxable Rent Collected)

Please Check Here and Sign Below

Location Sold Final Report, check here: Final Return by Manager check here:

Amended Return, check here:

All Gross Rents (All non-refundable monies paid by your guests. Including rents that will be deducted below)

1st month \$ _____

2nd month \$ _____

3rd month \$ _____

Quarter 1: January, February, March

Quarter 2: April, May, June

Quarter 3: July, August, September

Quarter 4: October, November, December

1. TOTAL Gross Rent for Quarter \$ _____

Less Deductible Rent—Itemize Here (this includes online bookings where tax is collect and payed directly to the city)

(a) Any Online Intermediary/Booking Company \$ _____

(b) Monthly (More than 30 consecutive nights) \$ _____

(c) Government Exemption \$ _____

(d) Other Exemption \$ _____

Category: _____

See back of page to determine if rent is allowed in one of these categories

2. TOTAL Non-Taxable Deductions (a through d) \$ _____

3. TAXABLE Rents (Line 1 minus Line 2) \$ _____

4. Calculated Tax 12% of Taxable Rent (0.12 x Line 3) \$ _____

5. Additional Tax Collected (Tax in excess of Line 4) \$ _____

6. TOTAL TAX COLLECTED (Line 4 plus 5) \$ _____

7. Operator's Collection Fee 5% (0.05 x Line 6) \$ _____

8. TAX DUE THIS QUARTER (Line 6 minus 7) \$ _____

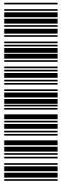
9. City Calculated Adjustment (per noticed sent) \$ _____

10. TOTAL TAX REMITTABLE TO CITY (Line 8 +/- Line 9) \$ _____

For assistance in completing this report, please see back of this page or go to:

www.lincolncity.org/documents-forms and reference the Transient Room Tax Handbook under Finance Section.

Payment due on or before the 15th after quarter end



CITY OF LINCOLN CITY
PO BOX 50
LINCOLN CITY OR 97367

Paper report filing must be accompanied by **Check or Cashier's Check** only in the exact amount of the tax due. For secure filing and report retention, online report filing and electronic payment is available thru **xpress BILL PAY** @www.xpressbillpay.com. The Finance Department assumes no responsibility for items lost in transit. *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.*

If Mailing Address Has Changed, Please Correct Below

Name: _____

Signature

Title

Address: _____

City, State: _____

Zip Code: _____



CITY OF LINCOLN CITY
PO BOX 50
LINCOLN CITY OR 97367-0050

Place in return envelope. Be sure return address is visible in window. Keep a copy for your records.

REPORT INSTRUCTIONS

General Information

Each operator is required to file a report and pay any tax due quarterly. A report must be filed even if there is no tax due or there were no nights rented.

Quarter End and Report Due Dates

Period 1 Ending: 3/31 Due Date: 4/15
Period 2 Ending: 6/31 Due Date: 7/15
Period 3 Ending: 9/30 Due Date: 10/15
Period 4 Ending: 12/31 Due Date: 1/15

For complete instruction please go to our website www.lincolncity.org and reference the Transient Room Tax Handbook.

Instructions

To simplify the preparation of the return, Lines 1 through 10 should be completed in consecutive order.

Line 1: Rent is the consideration charged, whether or not received by the operator for occupancy. Enter all monies collected from the guest that is not refundable. This includes, Rent, Cleaning Deposit, Pet Deposit, Guest Service Fee, extra person or furnishing charges and any other amounts collected to insure the reservation.

Line 2: The tax shall not be imposed on the following rents:

(a) When an online intermediary or booking company pays the guest paid tax on your behalf. (*AirBnB, VRBO, Expedia, Travelocity, Booking.com, Evolve, Hotels Inc, Priceline, etc.*) Verification of this can be found on your owner history transaction report or the guest registration.

(b) Any occupant who stays for 30 successive calendar days or pays for lodging on a monthly basis.

(c) City, State or Federal employees on government business where payment is made directly by the government entity.

(d) A donation by an operator of the full cost of lodging to a nonprofit tax-exempt charitable, fraternal or religious organization.

Line 5: If the actual tax collected exceeds Line 4 enter the difference.

Line 7: You are allowed to deduct 5% of the tax due as compensation for completing this report.

Non-Filed or Delinquent Reports: A 10 percent (10%) penalty will be assessed on the initial delinquency. Continued delinquency shall result in an additional fifteen percent (15%) penalty. Non-payment due to fraud shall result in a twenty-five percent (25%) penalty.

In addition to the penalties imposed, any operator who fails to remit any tax due shall pay interest at the rate of one and one-half percent (1.5%) per month, from the date on which the remittance first became delinquent until paid.

How to File Tax Report and Remit Payment

Please mail report along with payment to:

CITY OF LINCOLN CITY
PO BOX 50
LINCOLN CITY OR 97367-0050

If you have questions, call or write to:

PHONE: 541.996.1211
EMAIL: Finance_AR@lincolncity.org