

Wallowa County, Oregon
 Transient Lodging Tax
 101 S River St, Rm 103
 Enterprise, OR 97828

Ginger Goebel-Burns
 W. C Treasurer
 541-426-7753

Jodi Beck
 Assistant Treasurer
 541-426-7755

Remit by Mail: Mail this completed form with payment to: **Wallowa County Tax Dept | 101 S River St, Rm 103 | Enterprise, OR 97828**

MAKE CHECK OR MONEY ORDER PAYABLE TO WALLOWA COUNTY

Account Information

Name of property/business (including DBA)

Account number

Reporting Quarter

FORM & PAYMENT DUE QUARTERLY BY THE LAST WORKING DAY OF THE MONTH DUE, EVEN IF ZERO INCOME

1. **Gross rent** \$ _____
 2. Allowable exemptions:

2a. Monthly rent (30 consecutive days or more).....	2a	\$
2b. Rent from authorized Federal employees.....	2b	\$
2c. Rent from transient lodging intermediaries (show on page 2)	2c	\$

Total allowable exemptions (sum of lines 2a through 2b).....	3	\$
4. Taxable rent (line 1 minus line 3).....	4	\$
5. Tax rate.....	5	5.0%
6. Tax due (line 4 multiplied by line 5).....	6	\$
7. Excess tax collected.....	7	\$
8. Total tax collected (line 6 plus line 7).....	8	\$
9. Collection expense (must be paid on time to receive) 5% of line 8.....	9	\$
10. Rebate amount (line 8 multiplied by line 9).....	10	\$
11. Net tax due (line 8 minus line 10).....	11	\$
12. Penalties	12	\$
13. Interest	13	\$
14. Previous balance.....	14	\$
15. TOTAL DUE (sum of lines 11 through 14).....	15	\$

I declare, under penalty of false swearing, that to the best of my knowledge, the information herein is true, correct, and complete

Signature

Title

Date

Wallowa County
Report of Gross receipts from transient lodging intermediaries

Identify all transactions with transient lodging intermediaries for this month/quarter. Attach this schedule to your return that you submit to us. Only list transactions for which the transient lodging intermediary paid tax directly to the City of Bend.

Reporting month Reporting year

Name of transient lodging intermediary	Amount Received
Total (Should equal total on line 2c of page1)	\$

Line 1	Gross Rent: <i>Includes all exemptions.</i> Enter the gross rent received for occupancy for the month. "Rent" means the amount paid or payable by an occupant for the occupancy of space in temporary lodging. If a separate fee is charged for services, goods or commodities and that fee is optional, that fee is not included in rent. Rent includes all fees and assessments based on the number of occupants (human and/or pets) for which payment is not considered optional to the occupant.
Line 2a	<u>Allowable Exemptions: Enter any gross rents that are not subject to tax</u> Monthly rent: A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more.
Line 2b	Rent from authorized federal employees: The United States or an employee of the federal government while on federal business. This exemption does not include state or local government employees.
Line 2c	Rent from transient lodging intermediaries: Gross receipts from transactions with transient lodging intermediaries, i.e. Online Travel Companies. Do not include transactions for which you collected the tax directly from customers, or transactions for which you received the tax from intermediaries, i.e. VRBO. Complete and attach Report of Gross Receipts from Transient Lodging Intermediaries (page 2).
Line 2d	Rent received from Airbnb: Rent received (from owner's secure Airbnb site)
Line 3	Total Allowable Exemptions: Sum of all exemptions.
Line 4	Taxable Rent: Subtract Total Exemptions from Gross Rent (line 1 minus line 3).
Line 5	Current City of Bend Tax rate: 10.4%
Line 6	Tax due: Multiply Taxable Rent (line 4) by 10.4% (line 5)
Line 7	Excess Tax: Enter any excess tax collected from occupants.
Line 8	Total Tax Collected: Enter the amount of tax collected or required to be collected according to the lodging property's books and records (total of line 6 plus line 7). Please explain any differences.
Line 9	Current rebate rate for administrative costs: 5%
Line 10	Rebate for administrative costs: Multiply Total Tax Collected (line 8) by 5% (line 9)
Line 11	Net Tax Due: Subtract Rebate for administrative costs from Total Tax Collected (line 8 minus line 10)
Line 12	10% Penalty - 30 Days or Less Past Due: If applicable, multiply Net Tax Due (line 11) by 10%. If you fail to file the return and remit payment by the 25th day of the month following collection of the tax, a penalty of 10% of the tax amount is due. 25% Penalty – Greater than 30 Days Past Due: If applicable, multiply Total Tax Due (line 11) by 25%. If the return and remittance are submitted more than 30 days past the due date, the penalty increases by another 15% of the tax for a total penalty of 25% of the tax.
Line 13	Interest: If applicable, multiply Total Tax Due (line 11) by 1%. If the return and remittance are not submitted by the due date, in addition to the penalties, interest of 1% (per month) of the tax is owed.
Line 14	Previous Balance - Adjustment for Prior Shortage or Overage: Use this line to reflect any shortages or overages of prior periods.
Line 15	Total Tax Remittance: Add and/or subtract, as appropriate, Net Tax Due (line 11), Penalties (line 12), Interest (line 13), and Previous Balance (line 14). Remit this amount to the City of Bend. Instructions are at the top of page 1.

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