

CITY OF CANNON BEACH
PO Box 368, Cannon Beach OR 97110
503-436-8056

TRANSIENT ROOM TAX COLLECTION RETURN

Business Name: _____

Quarter ending: _____

Business Address: _____

Account Number: _____

Date Due: _____

Location: _____

Manager: _____

of Rental Units: _____

Owner's Name: _____

Owner Address: _____

You must provide the following with your return:
1. Payment by check or money order.
2. A completed and signed City of Cannon Beach Transient Room Tax Return.
3. A copy of your current Oregon State Lodging Tax Quarterly Return.
Thank You.

FORM & PAYMENT DUE QUARTERLY BY THE 15TH FOR THE PRECEEDING 3 MONTHS, EVEN IF NO GROSS RENT WAS RECEIVED.

1. Gross rent	1	\$	
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	\$	
3. Total allowable exemptions (sum of lines 2a through 2c).....	3	\$	
4. Taxable rent (line 1 minus line 3).....	4	\$	
5. Tax rate.....	5	8%	
6. Tax due (line 4 multiplied by line 5).....	6	\$	
7. Total tax collected	7	\$	
8. Collection Fee for administrative costs.....	8	5%	
9. Collection Fee amount (line 7 multiplied by line 8).....	9	\$	
10. Net tax due (line 7 minus line 9).....	10	\$	
11. Non-file fee (see page 3 or call for amount).....	11	\$	
12. Penalties (see page 3 or call for amount).....	12	\$	
13. Interest (see page 3 or call for amount).....	13	\$	
14. TOTAL DUE (sums of lines 10 through 13).....	14	\$	

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

Signature

Print Name

Date

CITY OF CANNON BEACH

Report of Gross Rent from transient lodging intermediaries

Identify all transactions with transient lodging intermediaries (i.e. Online Travel Companies: Expedia, HomeAway, VRBO...) 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 Cannon Beach.

Reporting Month _____ Reporting Month _____

Name of transient lodging intermediary	Gross Rent Amount
Total (Should equal total on line 2c of Page 1)	\$

Line 1	"Gross rent" includes fees charged for a service when the service is not optional, or if the value of a service is included in the normal lodging rate, the amount allocated to the service is subject to the transient room tax. Examples of non-optional services include, but are not limited to, cleaning service, breakfast, pet charges, transportation to the airport, additional person charge, booking service fees, and providing an extra bed. In all cases, rent that is paid or charged for occupancy shall exclude the sale of goods, services or commodities. "Rent" means the gross rent, exclusive of other services paid by the transient.
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 rent from transactions with transient lodging intermediaries, i.e. Online Travel Companies: Expedia, HomeAway, VRBO...Do not include transactions for which you collected the tax directly from customers, or transactions for which you received the tax from intermediaries. Complete and attach Report of Gross Rents from Transient Lodging Intermediaries (page 2).
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 Cannon Beach Transient Tax rate: 8%
Line 6	Tax due: Multiply Taxable Rent (line 4) by 8% (line 5)
Line 7	Total Tax Collected: Enter the amount of tax required to be collected. Please explain any differences.
Line 8	Collection Fee (5%): The local tax trustee may withhold five percent of any tax collected and listed on a return filed pursuant to this section to cover the expense of collecting and remitting the tax.
Line 9	Collection Fee for administrative costs: Multiply Total Tax Collected (line 7) by 5% (line 8)
Line 10	Next Tax Due: Subtract Collection Fee for administrative costs from Total Tax Collected (line 7 minus line 9)
Line 11	Non-file fee: Failure to File a Return. The local tax trustee shall deliver the return by the due date. The filing of a return is required even if there is no taxable activity during the quarter. If the return is not delivered by the last day of the month following the quarter end, a penalty of one hundred dollars plus ten percent of the tax owed will be assessed for each return not filed by the due date. Call for assistance.
Line 12	Penalties: If applicable, a local tax trustee who fails to remit the tax prior to delinquency shall pay a penalty of ten percent (10%) of the tax due in addition to the tax. Call for assistance. If applicable, a local tax trustee who fails to pay a delinquent remittance before the expiration of thirty-one days following the date on which the remittance became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the tax due, the amount of the tax, and then ten percent penalty first imposed. Call for assistance.
Line 13	Interest: If applicable, a local tax trustee who fails to remit the required tax shall pay interest at the rate of one and one-half percent (1.5%) per month, without proration for portions of a month, on the tax due, exclusive of penalties, from the date on which the tax first became delinquent until paid.
Line 14	Total Tax Remittance: Add Net Tax Due (line 10), Non-file fee (line 11), Penalties (line 12), and Interest (line 13). Remit this amount to the City of Cannon Beach.