



**CLATSOP COUNTY**  
**TRANSIENT ROOM TAX RETURN**  
**820 Exchange Street, Suite 210**  
**Astoria, OR 97103**  
**503-325-8522**

QUARTER - YEAR: \_\_\_\_\_

RENTAL PERIOD: \_\_\_\_\_

DUE DATE: \_\_\_\_\_

NO. OF ROOMS: \_\_\_\_\_

Property Address: \_\_\_\_\_

**BE SURE THIS FORM IS FILLED IN COMPLETELY. THIS FORM SHOULD BE FILED BY THE 15<sup>TH</sup> OF THE MONTH EVEN IF PAYMENT CANNOT BE MADE.**

**IF BUSINESS IS DISPOSED OF OR OPERATION SUSPENDED**, a closing return must be filed immediately, with the Clatsop County Tax Collector's Office, and tax due must be paid. No change of ownership will be recorded until final payment is received.

**PAYMENT** in the exact amount of the tax due is accepted by the Clatsop County Tax Office only as agent of the taxpayer and does not constitute payment until cleared.

**REMITTANCE:** To avoid penalty, be sure proper remittance is enclosed.

**INTEREST** is calculated through the date that the Transient Room Tax Return is mailed out. For updated interest amounts, please contact the Clatsop County Tax Office at (503) 325-8561.

**MAKE CHECKS PAYABLE TO: CLATSOP COUNTY**

1.	GROSS RENT .....		\$	_____
	LESS: NON-TAXABLE DEDUCTIONS:			
2.	Rent (by month).....	\$	_____	
3.	Other Rental Exemptions.....	\$	_____	
4.	TOTAL NON-TAXABLE DEDUCTIONS .....	(Line 2 plus Line 3)	\$	_____
5.	TAXABLE RENTS .....	(Line 1 minus Line 4)	\$	_____
6.	TAX - 9.5% OF TAXABLE RENTS .....	(0.095 X Line 5)	\$	_____
7.	SUB-TOTAL TAX DUE .....		\$	_____
8.	COLLECTION FEE - 5% OF TAX COLLECTED .....	(.05 X Line 6)	\$	_____
9.	<b>TOTAL TAX DUE</b> .....	(Line 7 minus Line 8)	\$	_____

PLEASE PAY THE AMOUNT CALCULATED ON LINE 9 UNLESS YOUR RETURN IS LATE OR YOU HAVE BEEN CONTACTED BY CLATSOP COUNTY CONCERNING OVER OR UNDER PAYMENTS ON PREVIOUS RETURNS. IF YOUR RETURN IS FILED AFTER THE 15<sup>TH</sup> OF THE MONTH, PLEASE CONTACT THE CLATSOP COUNTY TAX OFFICE AT (503)325-8561 BEFORE COMPLETING THE FOLLOWING.

10.	PENALTY .....	\$	_____
11.	INTEREST .....	\$	_____
12.	ADJUSTMENTS - PRIOR OVERPAYMENTS OR SHORTAGES .....	\$	_____
13.	TOTAL TAX DUE, PENALTY AND INTEREST (Line 9 plus Lines 10, 11, & 12 or Subtract Line 12 if overage).....	\$	_____

**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.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Filling Out Room Tax Return Instructions

**NAME AND ADDRESS:** The owner's name, business name and mailing address will be preprinted on each return. If an owner has more than one business subject to the room tax, a separate return must be submitted for each.

Any corrections to name and address may be noted on the face of the return. If there has been (or will be) a change in ownership, the Tax Collector's Office should be notified immediately.

**ACCOUNTING PERIOD AND DUE DATE:** The accounting period covered and the due date of each return will be preprinted and should not be altered. Due date is the 15<sup>th</sup> of the month following the close of the accounting period.

**If you have not rented for a certain quarter please enter zero as the gross rent and submit a return every quarter.**

**NUMBER OF ROOMS:** Please indicate the number of rooms in the space provided. Information derived will be used for statistical purposes.

**COMPUTATION:** To simplify the preparation of the return, Lines 1 through 9 are to be completed in consecutive order.

Line 1 – Total gross rent receipts from the business must be reported. This must include all rents, both taxable and non-taxable. If you did not rent during this time, please write "did not rent" on the return

Line 2 - Monthly rental receipts. This includes rent more readily classified as apartment rentals. Some establishments may be renting to permanent renters; this is non-taxable rent.

Line 3 - Other rental exemptions.

Line 4 - Total non-taxable rent. Total of Lines 2 and 3.

Line 5 - Taxable rents. Line 1 minus Line 4.

Line 6 - Room tax. Multiply Line 5 by the nine and half percent (9.5%) room tax.

Line 7 - Excess Tax. If the actual tax collected exceeds Line 6, enter the difference here.

Line 8 - Collection Fee. Deduct 5% of the tax collected for compensation of services. Multiply Line 6 by 5%.

Line 9 - Total Tax Due. Total of Lines 6 and 7 minus Line 8.

**PENALTIES:** Failure to file the return and pay the tax prior to delinquency subjects the operator to a penalty of ten percent (10%) of the tax. The ordinance provides that unpaid taxes, interest, penalties and collection costs shall constitute a lien prior to all other claims on all tangible personal property used in the business of an operator within Clatsop County. Continued delinquency shall result in a fifteen percent (15%) additional penalty. Non-payment due to fraud shall result in a twenty-five percent (25%) additional penalty, and possible seizure and sale of the property. If you will be unable to pay the tax, please contact Clatsop County Tax Collector's office immediately.

**INTEREST:** In addition to the penalties imposed, any operator who fails to remit any tax shall pay interest at the rate of one and one half percent (1  $\frac{1}{2}$ %) or a fraction thereof, from the date on which the remittance first became delinquent until paid.

**HOW TO FILE:** Returns and remittances shall be made to Clatsop County Tax Collector 820 Exchange Street, Suite 210, Astoria, OR 97103. Mailed returns and remittances must be postmarked on or before the 15<sup>th</sup> day of the month following the close of the accounting period.