

# CITY OF SILVERTON

Finance Department  
306 S Water  
Silverton OR 97381

## Instructions for Transient Lodging Tax Return

This is for instruction purposes only. It is not intended as a legal explanation or interpretation. A copy of the Transient Lodging Tax Return Form is attached for your reference.

- 1.) Gross Rent means the total of all rent collected for the reporting period.
- 2.) Rent less than \$2 per day is the total rent receipts collected on rooms rented at less than \$2 per day.
- 3.) Rent for stays greater than 30 days. This should be the total rent receipts collected on rooms where the same individual stayed for more than 30 consecutive days and the tax was paid on the first 30 days.
- 4.) Rent for Federal Employees on business is the total rent receipts collected where the room has been rented by a Federal Employee while performing federal business. A copy of their official travel authorization must be provided.
- 5.) Total allowable deductions are the total of lines numbered 2, 3 and 4.
- 6.) Taxable rent is line 1, Gross Receipts, less line 5, the allowable deductions.
- 7.) Greater of tax collected or 9% times line 6 should be the greater of either the total tax collected from guests, per operator records, or line 6 multiplied by the 9% tax rate.
- 8.) Collection fee is the 5% of taxes that may be retained by the operator.
- 9.) Total tax due to the City of Silverton should be line 7 less line 8.
- 10.) Penalty must be included if the tax due is not paid either in person or by postmark, by the last day of the month in which they are due. If the tax continues to be delinquent for 30 days beyond the 1<sup>st</sup> delinquent date then a second delinquent penalty of 15% is charged not only on the tax due, but on the 10% delinquent penalty as well.
- 11.) Interest is charged at the rate of 1% per month for those operators granted a filing extension. If the return is not filed and paid by the extension date, the interest will become part of the charges used in calculating the penalty. A .5% interest per month, from the month due until paid, is charged when an operator fails to remit any tax imposed. Months are not prorated when calculating the interest charge.

Once the form is complete, the operator must submit the Transient Lodging Tax Return and payment to the City of Silverton Finance Department. Any questions related to the form should be directed to the Finance Director at 503 873-5321 Option #1.

# CITY OF SILVERTON

## Finance Department

503 873-5321 Option #1

### Transient Lodging Tax Return

Reporting Period: \_\_\_\_\_ Total Number of Rooms: \_\_\_\_\_

Business Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Email: \_\_\_\_\_

Calculation Section		
1.) Gross Rent		\$
Less Allowable Deductions:		
2.) Rent less than \$2 per day	\$	
3.) Rent for Stays greater than 30 days	\$	
4.) Rent for Federal Employees on Business	\$	
5.) Total Allowable Deductions (lines 2+3+4)		\$
6.) Taxable Rents (line 1-line 5)		\$
7.) Greater of tax collected or 9% X line 6		\$
8.) Collection fee retained by operator (5% of line 7)		\$
9.) Total Tax Due to City of Silverton (line 7 – line 8)		\$
10.) Penalty (10% of tax due if paid after last day of the month due & additional 15% if paid 30 days after due)		\$
11.) Interest (see instructions for line 11)		\$
12.) Total Due and included with form (lines 9+10+11)		\$

I declare under penalty of making a false declaration that I am authorized to make this statement, and that to the best of my knowledge and belief it is true, correct and a complete statement made in good faith for the period stated, in compliance with the provisions of Silverton City Code.

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Signature

Date

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Printed Name

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Mailing Address