



CITY OF SEASIDE

Receipt #: _____

TRANSIENT ROOM TAX RETURN

Hotel/Motel Name: _____

Property Address: _____

PERIOD ENDING: _____ **DUE DATE:** _____

(Dates provided on back)

BE SURE THIS FORM IS FILLED IN COMPLETELY. THIS FORM SHOULD BE FILED BY THE 15TH OF THE MONTH, EVEN IF PAYMENT CANNOT BE MADE.

MAKE CHECKS PAYABLE TO:
CITY OF SEASIDE
989 BROADWAY
SEASIDE, OR 97138

- 1. TOTAL RENT COLLECTED \$ _____ (1)
- 2. NON-TAXABLE RENT REDUCTIONS
 - a. Monthly (More than 30 consecutive days) \$ _____ (2a)
 - b. Government Exemption with support \$ _____ (2b)
- SUBTOTAL \$ _____ (2)
- 3. TAXABLE RENT (Line 1 minus Line 2) \$ _____ (3)
- 4. SUBTOTAL TAX DUE 10% of taxable rent (0.1 x Line 3) \$ _____ (4)
- 5. TAX ALREADY REMITTED BY 3TH PARTY COMPANY \$ _____ (5)
- 6. TOTAL TAX COLLECTED (Line 4 minus Line 5) \$ _____ (6)
- 7. COLLECTION FEE 5% of total tax collected (0.05 x Line 7) \$ _____ (7)
- 8. TOTAL TAX DUE (Line 6 minus Line 7) \$ _____ (8)

PLEASE PAY THE AMOUNT CALCULATED ON LINE 8 UNLESS YOUR RETURN IS LATE OR YOU HAVE BEEN CONTACTED BY THE CITY OF SEASIDE CONCERNING OVER OR UNDER PAYMENTS ON PREVIOUS RETURNS.

IF YOUR RETURN IS FILED AFTER THE LAST DAY OF THE MONTH TAXES WERE DUE FOR THE PERIOD, PLEASE REMIT THE FOLLOWING:

- 9. PENALTY (Line 8 x 0.1) \$ _____ (9)
- 10. INTEREST (Line 8 x 1% per month) \$ _____ (10)
- 11. TOTAL TAX DUE, PENALTY AND INTEREST (Line 8+9+10) \$ _____ (11)

“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

Number of Rooms

CITY OF SEASIDE
TRANSIENT ROOM TAX RETURN

ACCOUNTING PERIOD AND DUE DATE – The accounting period covered and the due date of each return will be as follows:

Period Ending: 03/31	Due Date: 04/15
Period Ending: 06/31	Due Date: 07/15
Period Ending: 09/30	Due Date: 10/15
Period Ending: 12/31	Due Date: 01/15

The due date is the 15th of the month and payments are delinquent on the 20th day of the month following the close of the accounting period.

COMPUTATION – To simplify the preparation of the return, Lines 1 through 8 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.

Line 2 – Non-taxable reductions. Total of Line 2a and 2b.

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

Line 2b - Some governmental agencies may be exempt from the City of Seaside room tax (i.e. Federal employees acting in an official capacity). If you have questions concerning someone's exempt status, please contact the Finance Department.

Line 3 – Total taxable rent. Line 1 minus Line 2.

Line 4 – Subtotal tax due. Multiply Line 3 by ten percent (10%).

Line 5 – Tax already remitted by 3rd party company(s). Contact your 3rd party company(s), if using one, to verify the amount of taxes they have collected for this property. Attached OTC schedule should match the total of Line 5.

Line 6 – Total tax collected. Line 4 minus Line 5.

Line 7 – Collection fee. Each business should **deduct** from the room tax collected 5 percent (5%) of the tax as compensation for their services. Multiple Line 6 by 5 percent (5%).

Line 8 – Total tax due. Line 6 minus Line 7.

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 due. 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 the City of Seaside. Continual 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 property.

Interest – In addition to the penalties imposed, any operator who fails to remit any tax shall pay interest at the rate of one percent (1%) per month, or fraction thereof, from the date on which the remittance first becomes delinquent until paid.

How to File – Returns and remittance shall be made to:

CITY OF SEASIDE 989 BROADWAY SEASIDE, OR 97138

If you have any questions, contact the City of Seaside at (503) 738-5511



City of Seaside Lodging Tax

Schedule OTC-1: Report of total tax remitted by transient lodging intermediaries

As reported on Line 5 of the City of Seaside Lodging Tax Quarterly Return

Identify all transactions with transient lodging intermediaries for this quarter. A transient lodging intermediary is a person, other than a provider, who facilitates the retail sale and charges for the occupancy of transient lodging. Transient lodging intermediaries include, but are not limited to, online travel companies, travel agents, and tour outfitter companies. Only include the amount that you actually received from each intermediary: you do not need to determine the retail price charged to customers. Attach this schedule to your return that you submit to us. Add additional pages if needed.

		Payment Received for quarter ending: _____
1	Company name of transient lodging intermediary	\$
	Address	
2	Company name of transient lodging intermediary	\$
	Address	
3	Company name of transient lodging intermediary	\$
	Address	
4	Company name of transient lodging intermediary	\$
	Address	
5	Company name of transient lodging intermediary	\$
	Address	
6	Company name of transient lodging intermediary	\$
	Address	
Total Rent Collected by 3 rd Party		\$
Total Tax Remitted (10% of total rent collected by 3 rd party)		\$