



**City of McMinnville  
Transient Lodging Tax Return  
Intermediaries**

City of McMinnville  
230 NE Second Street  
McMinnville, OR 97128  
Phone: 503-434-7301  
Fax: 503-435-5860  
www.mcminnvilleoregon.gov

Quarter	Dates included	Payment Due Date
1 <sup>st</sup> Quarter	January 1 – March 31	April 30
2 <sup>nd</sup> Quarter	April 1 – June 30	July 31
3 <sup>rd</sup> Quarter	July 1 – September 30	October 31
4 <sup>th</sup> Quarter	October 1 – December 31	January 31

Name of Business \_\_\_\_\_

Quarter \_\_\_\_\_

(1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, or 4<sup>th</sup> Quarter)

Tax Information	Month 1	Month 2	Month 3
<b>1</b> -Total Gross Quarterly Receipts from Room Rentals			
<b>2</b> -Federal Agency Exemption			
<b>3</b> -Rooms Occupied for 30 days or more Exemption			
<b>4</b> -Total Exemptions (Add lines 2 & 3)			
<b>5</b> -Taxable Rent (Line 1 minus line 4)			
<b>6</b> -Tax Rate	10%	10%	10%
<b>7</b> -Tax Due (Line 5 times 10% tax rate)			
<b>8</b> -Administrative Fee (Line 7 times 5%)			
<b>9</b> -Total Current Tax Due (Line 7 minus line 8)			
<b>10</b> -Adjustment for Prior Period (over/short)			
<b>11</b> -Total Tax Due Per Month (Line 9 plus or minus line 10)			

Grand Total Tax Due (total of all three months line 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 \_\_\_\_\_ Date \_\_\_\_\_

Make checks payable to the City of McMinnville and mail to: City of McMinnville, Finance Department - TLT, 230 NE Second Street, McMinnville OR 97128

# Total Payments Received for Lodging Rentals in the City of McMinnville

Quarter: \_\_\_\_\_

Name of Lodging Facility where Rooms Rented	Address of Lodging Facility	Amount Received for Rentals

Total Payments Received for Lodging Rentals in the City of McMinnville:

Equals Total of all 3 months, Line 5, page 1

**Instructions for completing Transient Lodging Tax Return Form for Intermediaries July 1, 2017 – Sept 30, 2017**

This form is available online. Go to [www.mcminnvilleoregon.gov](http://www.mcminnvilleoregon.gov) and type “transient lodging tax” in the Search field in the top right corner.

**Page 1 of Tax Return Form**

Name of Business – Name of Transient Lodging Intermediary

Quarter – Indicate which quarter is being reported.

Line 1 Total Gross Receipts from Room Rentals must be reported on the Return by month. This includes all rents, both taxable rents and rents that are exempt from tax. Do not include the tax you collected for room rentals in the amount for Total Gross Receipts from Room Rentals.

Line 2 Federal Agency Exemption – Any federal government employee traveling on official government business, who presents their federal government identification

Line 3 Rooms Occupied 30 Days or more Exemption – Any occupancy exceeding thirty or more successive calendar days

Line 4 Total Exemptions – Sum of lines 2 and 3. For complete list of lodging exclusions and exemptions, see the following page

Line 5 Taxable Rent – Line 1 minus Total Exemptions from line 4

Line 6 Tax Rate – Transient Lodging Tax rate for McMinnville is 10%

Line 7 Tax Due – Taxable Rent from line 5 times 10% tax rate

Line 8 Administrative Fee – Tax Due from line 7 times 5%

Line 9 Total Current Tax Due – Tax Due from line 7 minus Administrative Fee from line 8

Line 10 Adjustment for Prior Period (over) or short – If you have received notification from the City indicating there was an error in the computation of tax in a prior quarter, use this line for the adjustment.

Line 11 Total Tax Due Per Month– Total Current Tax Due from line 9 plus or minus adjustments from line 10

**Instructions for completing the Transient Lodging Tax Return Form for Intermediaries (continued)**

Signature – Person declaring information provided is correct and true.

Date – Indicate the date you are completing the form.

Make checks payable to the City of McMinnville and mail to:

City of McMinnville Finance Department - TLT  
230 NE Second Street, McMinnville OR 97128

**Page 2 of Tax Return form**

*Total Payments Received for Lodging Rentals in the City of McMinnville* – Report all payments you received for lodging rentals in the City of McMinnville. Report the *retail* amount of rentals. Report separately the name of the lodging facility where the rooms were rented. For example, Motel A; Bed & Breakfast B, etc.

*Submit this schedule with your quarterly Tax Return.*

**Listed below are types of lodging that are Excluded or Exempt from Transient Lodging Tax:**

Lodging Excluded from Transient Lodging Tax

- Dormitory rooms used for educational purposes, camping sites, and recreational vehicles sites

Lodging Exempt from Transient Lodging Tax

- Any occupancy exceeding thirty (30) or more successive calendar days
- Any person who pays for lodging on a monthly basis, irrespective of the number of days in the month
- Any occupant in a hospital room, medical or mental health facility, convalescent home, home for aged people, or a government owned and operated public institution
- Any person housed through an emergency shelter or disaster program where the Rent is paid with government assistance funds
- Any federal government employee traveling on official business, who presents an official Government Exemption Certificate, official travel authorization, or federal government identification
- Gross receipts from transient lodging intermediaries for rooms sold on or after 7/1/2015

Note: City exemptions may differ from State of Oregon transient lodging tax exemptions. Information on the State tax may be found online at the Oregon Department of Revenue website.

**Please contact the Finance Department at [TLT.Finance@ci.mcminnville.or.us](mailto:TLT.Finance@ci.mcminnville.or.us) or call 503-434-7301 if you have any questions.**