SHORT TERM RENTALS ONLY

City of Salem Customer Service Center
555 Liberty St SE, Room 100, Salem, OR 97301
Phone: 503-588-6210 FAX: 503-588-6251
Email: SalemAR@cityofsalem.net

Line items in red text are not included as part of Short Term Rental calculation

Monthly Return Form

Type of Operator

- [ ] 1. I am an Operator who directly facilitates the booking, payment, and remittance of Transient Occupancy Tax.
- [ ] 2. I am an Operator who only utilizes Booking Agent(s) to facilitate the booking, payment, and remittance of Transient Occupancy Tax *(use Schedule A for transaction details).*
- [ ] 3. I am an Operator who facilitates the booking, payment, and remittance of Transient Occupancy Tax both directly and through Booking Agent(s) *(use Schedule A for transaction details).*
- [ ] 4. I am an Operator who acts as a Booking Agent to facilitate the booking, payment, and remittance of Transient Occupancy Tax on behalf of a Transient Lodging Provider *(use Schedule B for transaction details).*

Monthly Operating Activity (form is required monthly, even if no rental activity is reported)

Name of Operator		Reporting Month
Operator Address		Reporting Year
Contact Name	Email Address	Phone Number

1.	**Gross rent for lodging**	1.	$
2.	Allowable exemptions:		
	2a. Long Term Stays (30 or more consecutive days)	2a.	$
	2b. Federal Employee on official business (documentation required)	2b.	$
	2c. Gross rents for which tax has been collected & remitted on Operator's behalf	2c.	$
	2d. All other exemptions	2d.	$
3.	**Total allowable exemptions** (sum of lines 2a through 2d)	3.	$
4.	**Taxable rent** (line 1 minus line 3)	4.	$
5.	City of Salem Transient Occupancy Tax rate	5.	9%
6.	Tourism Promotion Area Fee rate-Non Applicable	6.	2%
7.	City of Salem **tax due** (line 4 multiplied by 0.09)	7.	$
8.	Actual TOT collected (when Operator collects more in TOT than what was due by lodgers)	8.	$
9.	Rebate for Operators Administrative Fee per SRC 37.150	9.	5%
10.	Amount to be retained by Operator (line 7 or 8 -whichever is higher-multiplied by 0.05)	10.	$
11.	City of Salem **net tax due** (line 7 or 8-whichever is higher- minus line 10)	11.	$
12.	10% first penalty if tax is paid after due date (multiply line 11 by 0.10)	12.	$
13.	25% second penalty if tax is 30 days past due (multiply line 11 by 0.25)	13.	$
14.	1% interest per month late (multiply line 11 by 0.01)	14.	$
15.	Adjustment to TOT due (supporting documentation required)	15	$
16.	Tourism Promotion Area **fee due** (multiply line 4 by line 6)-Non Applicable	16	$
17.	10% first penalty if TPA fee paid after due date (multiply line 16 by 0.10) -Non Applicable	17	$
18.	25% second penalty if TPA fee paid 30 days past due date (multiply line 16 by 0.25) -Non Applicable	18	$
19.	1% interest per month late (multiply line 16 by 0.01)-Non Applicable	19	$
20.	Adjustment to TPA fee due (supporting documentation required) - Non Applicable	20	$
21.	**TOTAL TAX, FEE, PENALTY AND INTEREST** (sum of lines 11 thorough 15)	21	$

Monthly Occupancy Levels

A.	Number of units	A	
B.	Calendar days in month	B	
C.	Total room nights available (A times B)	C	
D.	Number of room nights not available (out-of-service, etc.)	D	
E.	Net room nights available (C less D)	E	
F.	Room nights not sold	F	
G.	Room nights sold (E less F)	G	

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.

Signed	Title

See Instructions on Page 4

Schedule A - Transaction Detail for Operators who Utilize Booking Agent(s)

If you are an Operator who utilizes Booking Agent(s) to facilitate the booking, payment, and remittance of Transient Occupancy Tax (selected Operator type 2 or 3 on the Tax Return), then you will need to complete Schedule A.

In the first table below, we have pre-populated the Booking Agents who are remitting tax to the City of Salem. The second table allows you to fill in any additional Booking Agents you may be using. As only the Booking Agents listed in the first table are collecting and remitting tax to the City, if you chose to use other Booking Agents outside this list you are doing so with the understanding that you are responsible for collecting and remitting the tax. If you need clarification on what Booking Agents are registered with the City, please contact us at the phone number or email in the letterhead.

Name of Operator	Reporting Month	Reporting Year

Monthly Activity by Booking Agents-Exempt *(total to be included as exemptions on line 2b of the Tax Return)*

Name of Booking Agent or Hosting Platform	Contact Information	# of Nights	Gross Rent
Agoda			$
AirBnB			$
Booking.com			$
Egencia			$
Expedia			$
HomeAway			$
Hotel Tonight			$
Hotels.com			$
Hotwire			$
Kayak			$
Orbitz			$
Priceline			$
Travelocity.com			$
Travelscape			$
Trip Network			$
VRBO			$
Vacationrentals.com			$
Total *(Total Gross Rent should match exemption line 2c of page 1)*			$

Monthly Activity by Booking Agents-Non Exempt *(total to be included as part of line 1 of the Tax Return. If you choose to use a booking agent not listed on the first table above, you are responsible for collecting and remitting the tax)*

Name of Booking Agent or Hosting Platform	Contact Information	# of Nights	Gross Rent
			$
			$
			$
			$
			$
Total *(enter as part of Gross Rent Line 1 of Tax Return)*			$

Please add additional pages if necessary

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Schedule B - Transaction Detail for Operators who act as Booking Agents

If you are an Operator who acts as a Booking Agent to facilitate the booking, payment, and remittance of Transient Occupancy Tax on behalf of a Transient Lodging Provider (selected Operator type 4 on the Tax Return), then you will need to complete Schedule B.

We have pre-populated the Transient Lodging Providers who are registered with the City of Salem. If you need clarification on what Transient Lodging Providers are registered with the City, please contact us using the methods in the letterhead.

Name of Operator/Booking Agent	Reporting Month	Reporting Year

Monthly Activity for Operator/Booking Agent *(total to be included on line 1 of the Tax Return)*

Name of Transient Lodging Provider/Host	Property/Host Address	# of Nights	Gross Rent
Capital Inn & Suites	1875 Fisher Rd NE Salem, OR		$
Comfort Inn & Suites	1775 Freeway Ct NE Salem, OR		$
Comfort Suites	630 Hawthorne Ave SE Salem, OR		$
Days Inn	1600 Motor Ct NE Salem, OR		$
Double Tree	1590 Weston Ct NE Salem, OR		$
Grand Hotel	201 Liberty St SE Salem, OR		$
Hampton Inn	510 Hawthorne Ave SE Salem, OR		$
Holiday Inn Salem	3301 Market St. NE Salem, OR		$
Holiday Lodge Motel	1400 Hawthorne Ave NE Salem, OR		$
Hometowne Inn	3535 Fisher Rd NE Salem, OR		$
Howard Johnson Inn	2250 Mission St SE Salem, OR		$
Knights Inn (Travelodge)	1555 State ST Salem, OR		$
La Quinta Inn & Suites	890 Hawthorne Ave SE Salem, OR		$
Mill Creek Inn-Best Western	3125 Ryan Dr. SE Salem, OR		$
Motel 6	1401 Hawthorne Ave NE Salem, OR		$
Motel 6	3195 Portland Rd NE Salem, OR		$
Pacific Highway Inn-Best Western	4646 Portland Rd NE Salem, OR		$
Phoenix Inn South	4370 Commercial St SE Salem, OR		$
Residence Inn	640 Hawthorne Ave SE Salem, OR		$
Rodeway Inn	3340 Astoria Way NE Salem, OR		$
Shilo Inn	3304 Market St NE Salem, OR		$
Super 8 Motel	1288 Hawthorne Ave NE Salem, OR		$
Travelers Inn	3230 Portland Rd NE		$
Total *(enter Total Gross Rent on line 1 of the Tax Return)*			$

Please add additional pages if necessary

	INSTRUCTIONS FOR COMPLETION OF MONTHLY TRANSIENT OCCUPANCY TAX REPORTING FORM FOR THE CITY OF SALEM
	General Information
	Each operator is required to file a return and pay the tax monthly. You must file a return even if there is no tax collected for the reporting period. The transient occupancy tax is imposed on each overnight stay in a temporary dwelling unit designed for occupancy.
	This remittance form is designed to be filled out electronically, then printed and mailed together with payment. The online form will automatically perform the appropriate calculations based on your input. Alternatively, you may print a blank form and enter the information manually. In either case, please review all calculations for accuracy.
	Calculation of City of Salem Transient Occupancy Tax and Travel Salem Tourism Promotional Area Tax
Line 1	**Gross Ren**t: Enter the gross rent received from occupancy in temporary lodging for the month. Gross lodging receipts are all amounts received other than taxes that are paid by a person for occupancy of transient lodging in Salem. This includes any amount paid for the sale, service, or furnishing of transient lodging.
Line 2	Exemptions authorized under SRC 37.060
2a	Long Term Stay: ex-monthly rent (A dwelling unit occupied by the same person for a consecutive period of 30 days or more),
	Federal Employee on Business: Rent from authorized federal employees or foreign diplomats (travel must be for government business, does not include state or local government employees), and any person housed through an emergency shelter or disaster program where the rent is paid with government assistance funds
2b	Gross rents for which tax has been collected and remitted to the City of Salem on Operator's behalf.
2c	All of possible exemptions apart from those listed above as outlined in SRC Chapter 37
Line 3	Total allowable exemptions (sum of lines 2a, 2b, and 2c.)
Line 4	Taxable rent (line 1 minus line 3)
Line 5	Current City of Salem Transient Occupancy Tax rate: (9%)
Line 6	Current Travel Salem Tourism Promotion Area Tax rate: (2%)
Line 7	City of Salem Tax Due (multiply line 4 by 0.09)
Line 8	Amount of TOT actually collected by operator. If number is different than line 7, the following calculations will be based on the higher amount.
Line 9	Current rebate rate for administrative cost: (5%) Each operator is allowed to withhold 5% of the City of Salem Transient Occupancy Tax on either line 7 or line 8 (whichever is higher) to cover the operator's expense in the collection and remittance of tax.
Line 10	Multiply line 7 or line 8 (whichever is higher) by 0.05 - This amount is to be retained by the operator
Line 11	City of Salem Net Tax Due: Due to City of Salem (line 7 or line 8 minus line 10) This is your City of Salem net tax due. The net tax due cannot be less than zero.
Line 12	First Penalty - If applicable, multiply line 11 by 10% (0.10). A penalty is imposed of 10% of the "Net Tax Due" amount on line 11 if the return and payment is received after the due date. If the due date falls on a weekend, or a legal holiday as defined by ORS 187.010, amounts are delinquent on the first business day that follows.
Line 13	Second Penalty - If applicable, multiple line 11 by 25% (0.25). If the return and payment of the tax is received 30 days after the due date, you shall pay a second penalty plus the amount of the tax and the 10% penalty first imposed.
Line 14	Interest- If applicable, multiply line 11 by 1% (0.01). Interest is imposed if you mail your return and pay the tax after the due date. The interest rate is 1% per month on the "Net Tax Due" amount line 11 until the tax is paid in full.
Line 15	Adjustment - Adjustment to add prior underpayment or subtract prior overpayment (written claim required) See SRC 37.140
Line 16	Tourism Promotion Area (TPA) fee due: multiply line 4 by line 6
Line 17	TPA First Penalty- If applicable, multiply line 16 by 10% (0.10). A penalty is imposed of 10% of the TPA fee amount on line 16 if the return and payment is received after the due date. If the due date falls on a weekend or a legal holiday as defined by ORS 187.010, amounts are delinquent on the first business day that follows
Line 18	TPA Second Penalty- If applicable, multiple line 16 by 25% (0.25). If the return and payment of the tax is received 30 days after the due date, you shall pay a second penalty plus the amount of the tax and the 10% penalty first imposed.
Line 19	TPA Interest-If applicable, multiply line 16 by 1% (0.01). Interest is imposed if you mail your return and pay the tax after the due date. The interest rate is 1% per month on the TPA fee due on line 16 until the tax is paid in full.
Line 20	Adjustment-Adjustment to add prior underpayment or subtract a prior overpayment for the TPA fee (please provide back up)
Line 21	Total TOT Remittance: Add and/or subtract, as appropriate, Salem net tax due (line 11), penalties (lines 12 and 13), interest (line 14) and any adjustments (line 15).
	Total TPA Fee Remittance: Add and/or subtract, as appropriate, TPA fee due (line 16), penalties (lines 17 and 18), interest (line 19) and any adjustments (line 20).
	Remit this total amount to the City of Salem
	Monthly Occupancy Levels
A	Number of Units- Please enter the total number of units in your facility. This should not change. If it does change, please notify us in writing for our records.
B	Calendar days in Month- Enter the total days in the month you are reporting
C	Total room nights available (multiply lines A & B)- Multiply the number of units by the number of days in the month to give you the total room nights available.
D	Number of room nights not available for rent (out of service, gratis, etc)- Rooms not available would include rooms occupied by managers, rooms that were not charged for promotional purposes (gratis), rooms occupied by family and friends at no charge, rooms that are out of service due to remodeling, repairs, etc.
E	Net room nights available (subtract line d from line c)
F	Room nights not sold-This is the total empty unit nights for that month. It is helpful to calculate this value by using the information you know. For example, if you had a total 1,000 room nights and you know you sold 543 room nights and had 2 room nights unavailable, then the number of room nights not sold would be 455. See example below:
	1,000 Total room night
	-2 Room nights unavailable
	<u>-543</u> Room nights sold
	455 Room nights not sold
G	Room nights sold- Enter the room nights sold according to your records.
	PLEASE CHECK FOR MATH ERRORS ON BOTH SECTIONS BEFORE SUBMITTING! THANK YOU!