



Curry County

94235 Moore Street Suite 122, Gold Beach, OR 97444

Phone: 541-247-3222 | Fax: 541-247-2718 | Email: tlt@co.curry.or.us

Website: www.co.curry.or.us/departments/economic_development

OFFICE USE ONLY

Date received

Postmark date

Transient Lodging Tax Remittance Form

Account Information

Name of property/business (including DBA)				EIN/SSN#	
Mailing address				City	State
				Zip code	Reporting quarter
Name of transient room tax contact		Phone number	Email address		Reporting year

1. Gross rent	1.	\$
2. Allowable exemptions:		
2a. Monthly rent.....	2a.	\$
2b. Rent from transient lodging intermediaries....	2b.	\$
2c. Rent from authorized Federal employees.....	2c.	\$
2d. Food/day use charges.....	2d.	\$
2e. Local disaster/declared emergency.....	2e.	\$
3. Total allowable exemptions (sum of lines 2a through 2e).....	3.	\$
4. Taxable rent (line 1 minus line 3)	4.	\$
5. Tax rate for Curry County	5.	0.07
6. Tax due (line 4 multiplied by line 5).....	6.	\$
7. Excess tax collected.....	7.	\$
8. Total tax due (line 6 plus line 7)	8.	\$
9. Administrative collection reimbursement.....	9.	0.05
10. Collection fee (line 8 multiplied by line 9)	10.	\$
11. Net tax due (line 8 minus line 10)	11.	\$
12. Penalties.....	12.	\$
13. Interest.....	13.	\$
14. Previous balance.....	14.	\$
15. Total Tax Remittance.....	15.	\$

PAYMENT AMOUNT ENCLOSED

Signature

I declare, under penalty of false swearing, that to the best of my knowledge, the information herein is true, correct, and complete.

Signature	Title	Date
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To submit and pay online:

Email completed form to: tlt@co.curry.or.us

Submit payment at: <https://client.pointandpay.net/web/CurryCountyEconomicDevelopment>

Print completed remittance form and mail with payment to:

Curry County TLT 94235 Moore St. Suite 122 Gold Beach, OR 97444

SEE NEXT PAGE FOR ADDITIONAL INSTRUCTIONS

INSTRUCTIONS

General Information

Each operator is required to file a return and pay the tax quarterly. The room tax is imposed on each overnight stay in a temporary dwelling unit designed for occupancy. Refer to Ordinance 19-02 for more information.

Due Date

Every transient lodging tax collector shall file a return with the Tax Administrator, on or before the last day of the month following the end of each calendar quarter.

Instructions

Line 1. Gross rent: Enter the gross rent for the reporting period. Rent is defined as hotel, motel, dwelling units, and recreational vehicle parking sites used for *temporary* overnight occupancy.

Line 2. Allowable exemptions:

2a. Rent paid for more than 30 consecutive calendar days.

2b. Rent from any transient lodging intermediaries who have collected and remitted taxes on your behalf.

2c. Rent collected from authorized Federal employees staying on Federal business. The employee must provide an exemption certificate from their employer and pay with a government credit card, or the Federal agency must pay the facility directly.

2d. When a facility charges for rent and food separately, the customer's statement should be itemized to clearly state rent and food. If so, report the total rent plus food amount on line 1, then exempt the food charges on line 2d, thus leaving the taxable rent on line 4. *If the rent and food charges are not itemized, enter the total amount on line 1 and the food is not exempt.*

2e. Rent paid by a local agency, either directly or through a voucher, in response to a local disaster or declared emergency.

Line 3. Total allowable exemptions: Sum of lines 2a through 2e.

Line 4. Taxable rent: Line 1 minus line 3. *Taxable rent cannot be less than zero.*

Line 5. Tax rate: The applicable tax rate is dependent upon the taxing jurisdiction:

Line 6. Tax due: Line 4 multiplied by line 5.

Line 7. Excess tax collected: Enter excess tax collected, if any.

Line 8. Total tax due: Line 6 plus line 7.

Line 9. Administrative collection reimbursement: Each operator is allowed to withhold 5% of the total tax due to cover the operator's expenses for collection and remittance of the tax.

Line 10. Collection fee: Line 8 multiplied by line 9. *This will lower the amount of total tax due.*

Line 11. Net tax due: Line 8 minus line 10. *Net tax due cannot be less than zero.*

Line 12. Penalties: A penalty of 10% of the amount in line 11 is imposed if you mail your return and pay the tax after the due date. If the return and payment of the tax is received two months after the due date, you shall pay a second penalty of 15% of the amount in line 11, in addition to the tax due and the first 10% penalty imposed.

Line 13. Interest: Interest is imposed if you mail your return and pay the tax after the due date. The interest rate is 1% of the amount in line 11 per month until the tax is paid in full, which includes lines 11, 12, and 13.

Line 14. Previous balance: If there was a calculation error or incorrect payment from a prior reporting period, an adjustment can be entered as either a charge or credit.

Line 15. Total due: Sum of lines 11 through 14. *Enter the payment amount enclosed, and sign and date your return.*

Payment Options

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- Submit payment at <https://client.pointandpay.net/web/CurryCountyEconomicDevelopment>

To submit and pay by mail or in person:

CURRY COUNTY TLT
94235 Moore St. Suite 122
Gold Beach, OR 97444

Please include check or money order.

Applicable Tax Codes

The location of your facility determines which tax code applies.

Additional Information

- Enter the most current mailing address and transient room tax contact information on your return.
- *If the business closes or transfers ownership, a closing return must be filed immediately and any tax due must be paid at that time.* No ownership change can be recorded until a closing return has been filed.
- Tax due is accepted by Curry County only as agent of the taxpayer and does not constitute payment until cleared. Curry County assumes no responsibility for loss in transit.
- Failure to submit your tax return and payment on time will incur penalties and interest. Inaccurate returns submitted timely may also incur penalties and interest.

Resource Information

TLT Administrator Miranda Plagge

Phone..... 541-247-3222

Email..... tlt@co.curry.or.us

Website..... www.co.curry.or.us/departments/economic_development