

**CITY OF INDEPENDENCE
MONTHLY TRANSIENT LODGING TAX REMITTANCE RETURN**

OPERATORS: Complete and remit this form each month to fulfill your Transient Lodging Tax reporting requirement pursuant to IMC Chapter 28, Sec.28, 40-58. Information provided herein will be kept confidential to the extent allowed by law. To avoid penalty, this form with proper payment must be received by the City of Independence City Recorder by the 15th day after the end of the month being reported. Remittances are considered delinquent if not paid by the end of the month due. Checks, drafts, postal notes and money orders in the exact amount of tax due are accepted by the City only as agents of the taxpayer and do not constitute payment until cleared. The City assumes no responsibility for loss in transit. Changes of address must be filed and reported immediately; likewise if the business is disposed of or suspended, a closing return must be filed immediately with the City of Independence City Recorder and the tax due must be paid. No change of ownership can be recorded until such action is completed. Remit returns, payments, changes of address etc. to: **City of Independence, Finance Director, PO Box 7, Independence, OR 97351. Make checks payable to: "City of Independence"**.

Report for Month of: _____ Name of Establishment: _____

Contact Person: _____ Phone # _____ Email: _____

Mark the type of facility: Hotel Motel Bed & Breakfast Campground/ RV Park Educational/ Public/ Non-profit

Monthly Occupancy Levels

- a. Number of Units _____
- b. Calendar days in Month _____
- c. Total room nights available (Multiply lines a & b) _____
- d. Number of room nights not available for rent (out of service, gratis, etc.) (_____)
- e. Net room nights available (subtract Line d from Line c) _____
- f. Room nights not sold (_____)
- g. Room nights sold _____
- h. Room nights for occupancies for more than 30 days (_____)
- i. Room nights with rents less than \$2 per day (_____)
- j. Room nights sold to Federal Government Employees on Government business (_____)
- k. Net taxable room nights sold (Subtract Lines h, i and j from Line g). _____

Transient Occupancy Tax Calculation

- 1. Gross Rent for month \$ _____
 - a. Rent for Occupancies of more than 30 consecutive days _____
 - b. Rent less than \$2 per day _____
 - c. Rent for Federal Government Employees on Government business _____
 - d. Exclusion of goods or commodities _____
- 2. Total allowable deductions (Sum of Lines 1a through 1d) _____
- 3. Taxable Rents (Subtract Line 2 from Line 1) _____
- 4. **Total Tax Due: 9% of Line 3** _____
- 5. Interest (Add 1% per month if paid after due date) _____
- 6. Penalty (Add 10% of tax due if paid after the end of the month due) _____
- 7. Operator collection & remittance expense (Optional) (subtract 5% from Line 4) (_____)
- 8. Adjustment for prior shortage or overpayment (written claim required) _____
- 9. TOTAL TAX, INTEREST, PENALTY AND ADJUSTMENTS _____

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: _____