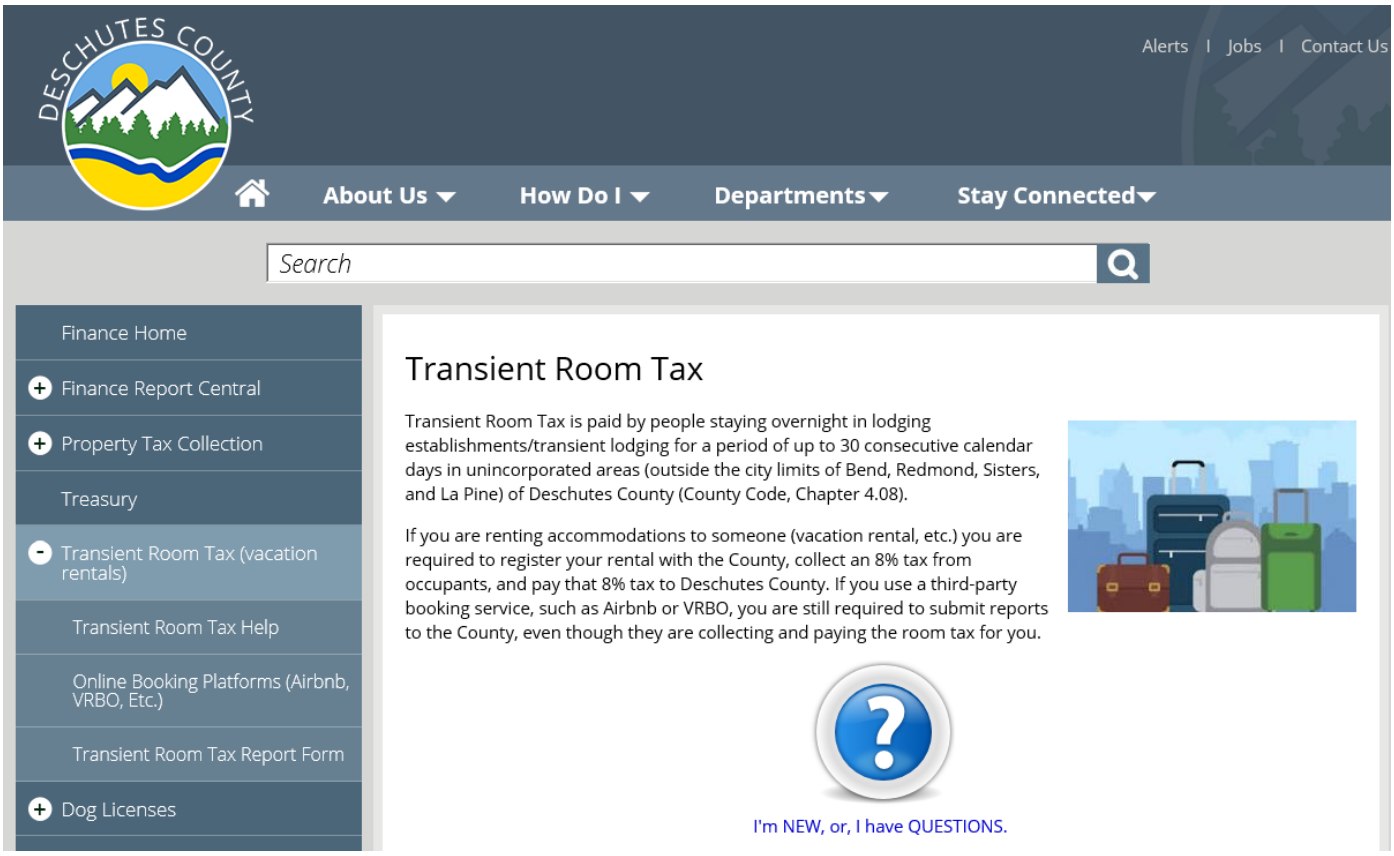
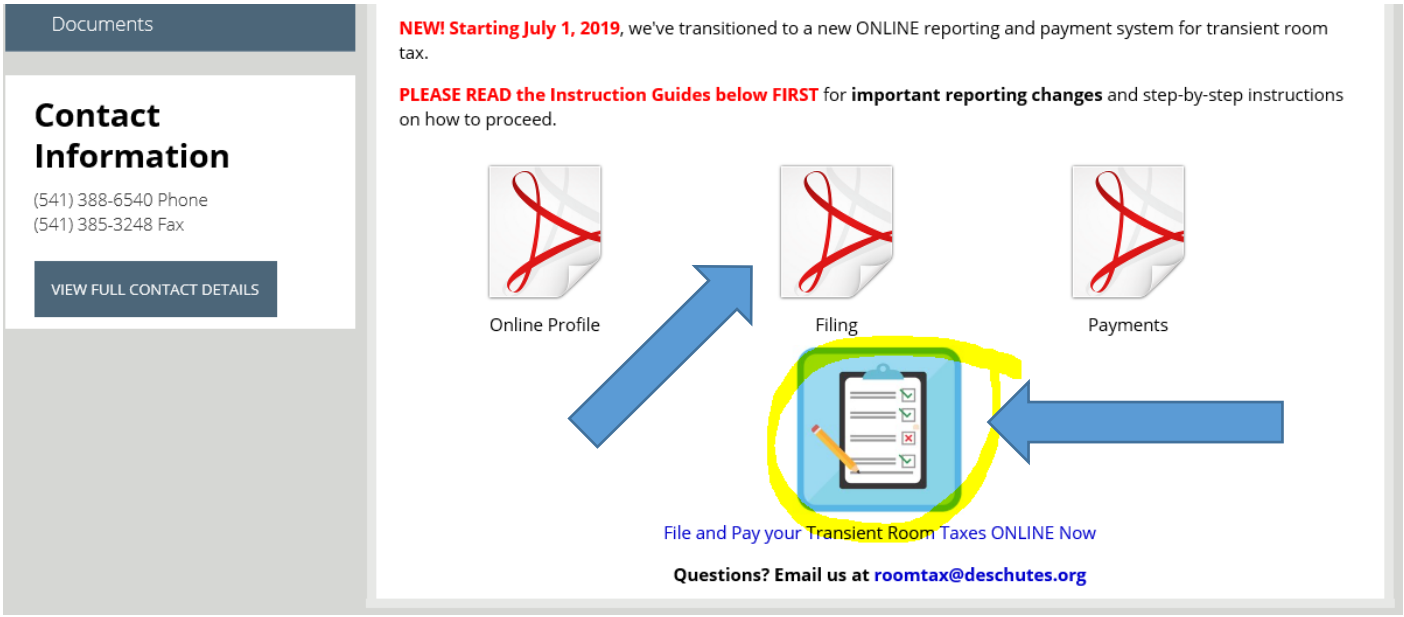
Deschutes County Room Tax Filing Instructions

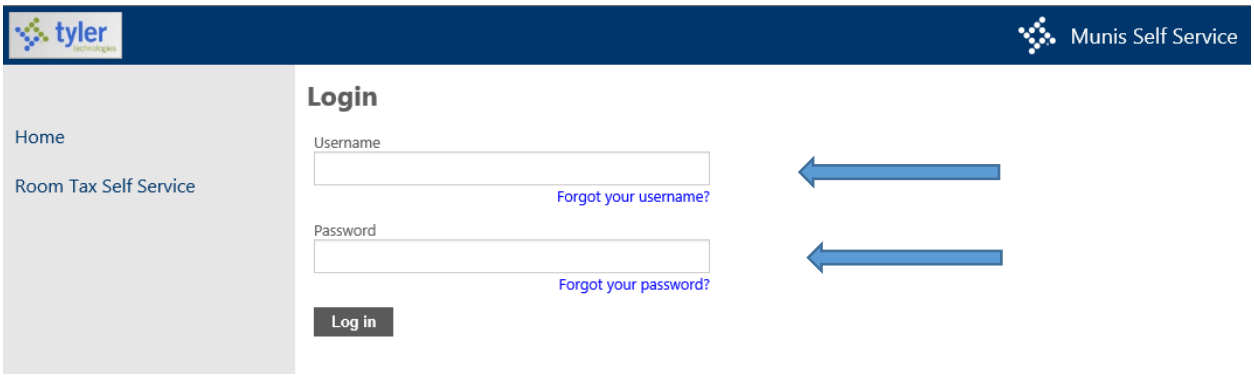
Step 1: From this link, www.deschutes.org/vacationrentals, you will land on the Home Page. PLEASE READ THE FILING INSTRUCTION GUIDE BEFORE PROCEEDING ON. Next click on the "File and Pay your Transient Room Taxes ONLINE Now" button as shown on the screenshot highlighted below.





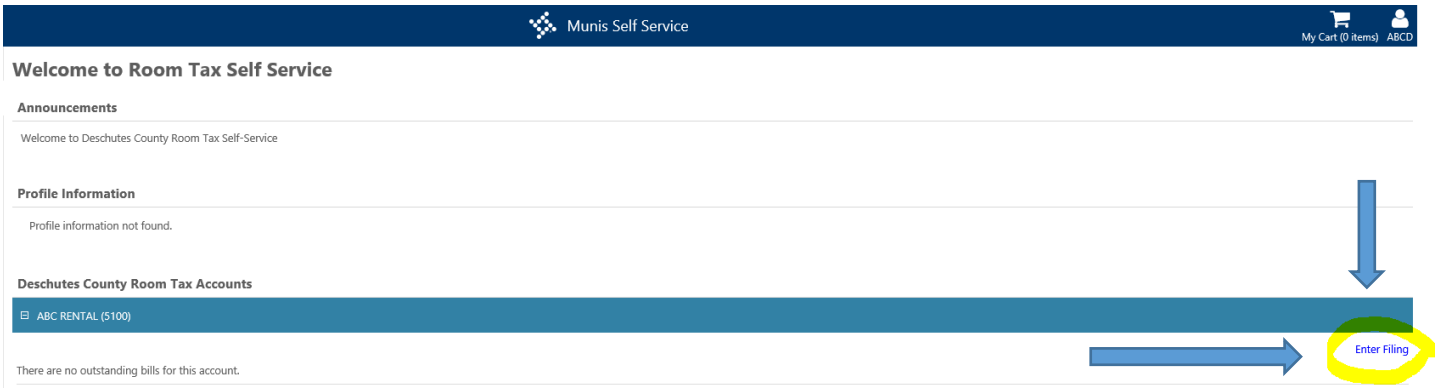
Step 2: Click “Log In” on the top right hand side of your screen.

Step 3: Enter your Username and Password (the same username and password you used to set up your online profile).



Step 4: Click on the + sign adjacent to your registered name and DCCA #.

Step 5: Click on "Enter Filing" on the bottom right of your screen.



Now we are going to submit a filing/report for either monthly or quarterly. You must file monthly if your Net Tax Due is more than $50 per month. If your net tax due is less than $50 per month, it is recommended that you file quarterly.

In the past, it was allowable to switch back and forth between monthly and quarterly depending on volume of business; however, the new online platform makes the process of switching the reporting periods difficult. If your busiest month will exceed the $50 in net tax due, please commit to a monthly filing.

Many private/one home accounts are using the online booking platforms such as Airbnb & VRBO/HomeAway almost exclusively which would result in little or no rental tax due on the homeowner's behalf. These type of accounts must still report regularly with Deschutes County (most of these will be quarterly) even if the third party is paying the taxes for the homeowner.

Step 6: Your account should already have unfiled reports for you to enter against. Please review the chart below showing the explanation of what the "Month" corresponds to.

Due Dates for Returns

MONTHLY			QUARTERLY		
Activity for the time period	**Due**	**Reporting Period/Month**	**Activity for the time period**	**Due**	**Reporting Period/Month**
January 1st - January 31st	February 15th	1	January 1st - March 31st	April 15th	Qtr 1 = 4
February 1st - February 28th	March 15th	2	April 1st - June 30th	July 15th	Qtr 2 = 7
March 1st - March 31st	April 15th	3	July 1st - September 30th	October 15th	Qtr 3 = 10
April 1st - April 30th	May 15th	4	October 1st - December 31st	January 15th	Qtr 4 = 1
May 1st -May 31st	June 15th	5			
June 1st - June 30th	July 15th	6			
July 1st - July 31st	August 15th	7			
August 1st - August 31st	September 15th	8			
September 1st - September 30th	October 15th	9			
October 1st - October 31st	November 15th	10			
November 1st - November 30th	December 15th	11			
December 1st - December 31st	January 15th	12			

Deschutes County set the majority of private accounts up as quarterly filers based on the average dollar amount collected. If you fall in the opposite category, please contact us at (541) 388-6540 or email to roomtax@deschutes.org BEFORE you try to submit your report.

Quarterly Example – “Month” below shows 10 (relates to 3rd Qtr activity) and 7 (relates to 2nd Qtr activity)

Deschutes County Room Tax
Filing - Date Selection

Account ID	5100
Category	TRANSIENT OCCUPANCY TAX Q
Type	
Cycle	Q1=4 Q2=7 Q3=10 Q4=1

To continue, please select a period that has not been filed or is late from the list below

Year	Month	Status	Total	Balance	
2019	10	UNFILED	0.00	0.00	select
2019	7	UNFILED	0.00	0.00	select

Monthly Example – “Month” below shows 7 (relates to July activity) and 6 (relates to June activity)

Deschutes County Room Tax
Filing - Date Selection

Account ID	
Category	TRANSIENT OCCUPANCY TAX MONTH
Type	
Cycle	MONTHLY

To continue, please select a period that has not been filed or is late from the list below

Year	Month	Status	Total	Balance	
2019	7	UNFILED	0.00	0.00	select
2019	6	UNFILED	0.00	0.00	select

If you have previous reports to file that are not listed, please contact our office at (541) 388-6540.

<u>Step 7:</u> Select the month/quarter that applies to the period you want to file (Example shows we are selecting to file a monthly report for “Month” (7) corresponding to July.

Deschutes County Room Tax
Filing - Date Selection

Account ID	5100
Category	TRANSIENT OCCUPANCY TAX Q
Type	
Cycle	Q1=4 Q2=7 Q3=10 Q4=1

To continue, please select a period that has not been filed or is late from the list below

Year	Month	Status	Total	Balance	
2019	10	UNFILED	0.00	0.00	select
2019	7	UNFILED		0.00	select

Step 8: Now we will enter our filing amounts. You will need to enter your "Total Gross Rent" under the "Transient Occupancy Tax (TOT)." Gross rent includes nightly rental charges, cleaning fees, recreation fees, pet fees, extra person or vehicle fees, and any other mandatory fees, etc. It will also need to include the "Gross Rents" collected from any online platform such as Airbnb/VRBO.

Deschutes County Room Tax

Filing Amounts

Account	5100
Category	TRANSIENT OCCUPANCY TAX Q
Type	
Cycle	Q1=4 Q2=7 Q3=10 Q4=1
Month	7
Year	2019

N/A

TRANSIENT OCCUPANCY TAX (TOT)

TOTAL GROSS RENT $ 0.00

Step 9: Now you will need to input your "Allowable Deductions" such as stays over 30 days, recreation fees, and Airbnb, VRBO/HomeAway or Other 3rd Party online booking gross rents.

Most Common Deduction Errors

Recreation Fees – A recreation fee is a charge assessed by a destination resort for use of recreation facilities such as the SHARC in Sunriver or the recreational facility at Black Butte Ranch or Eagle Crest.

This is NOT a "write-off" of each property owner's assessment for guests' access to these facilities. The recreation fee can be an exempt-from-tax fee, **but it would have to be a separate "after tax" charge to the renter and not included in the regular nightly rate** (this exemption only benefits the renter as they pay less tax and does not benefit the owner in any way). **Whatever amount of tax is charged to the renter needs to be returned back to the County.**

Option 1: If the recreation fee is charged separately after the tax is calculated, please include this fee in gross rent and take the allowable deduction.

Option 2: If you choose to include the recreation fee in your nightly rental rate, DO NOT take the recreation fee deduction as it does not apply.

Airbnb, VRBO/HomeAway & Other Online Platforms – Many private accounts have not included these type of bookings in their gross rent. The County needs for these totals to be included in the gross rent. The "Allowable Deduction" line for these online platforms allows the County to back these rental amounts out of the taxable rent because these companies should already be collecting and paying the taxes on the owner's behalf.

The reason this information is necessary is because we receive one check and one report for the total of all properties that utilize these services. The County is not given information as to what property is actually being paid on. The online companies tell us that it is confidential information between the owner and themselves and will not give out any information. Collecting this data allows the County to continue to gather geographic information on rentals in Deschutes County as well as having a check & balance on the 3rd party booking agency.

Example: In the screen shot below, the homeowner rented out their property themselves which included a rental fee of $400 and a cleaning fee of $100. Additionally in the same month, Airbnb rented out the property for a total of $1,000 which included the nightly rents of $800 and a cleaning fee of $200. By entering $1,000 on the Airbnb line, the new system will automatically subtract out the Airbnb rental and cleaning fee and calculate the tax based only on the $500 total gross rent collected solely by the homeowner.

Deschutes County Room Tax

Filing Amounts

Account	5100
Category	TRANSIENT OCCUPANCY TAX Q
Type	
Cycle	Q1=4 Q2=7 Q3=10 Q4=1
Month	7
Year	2019

N/A

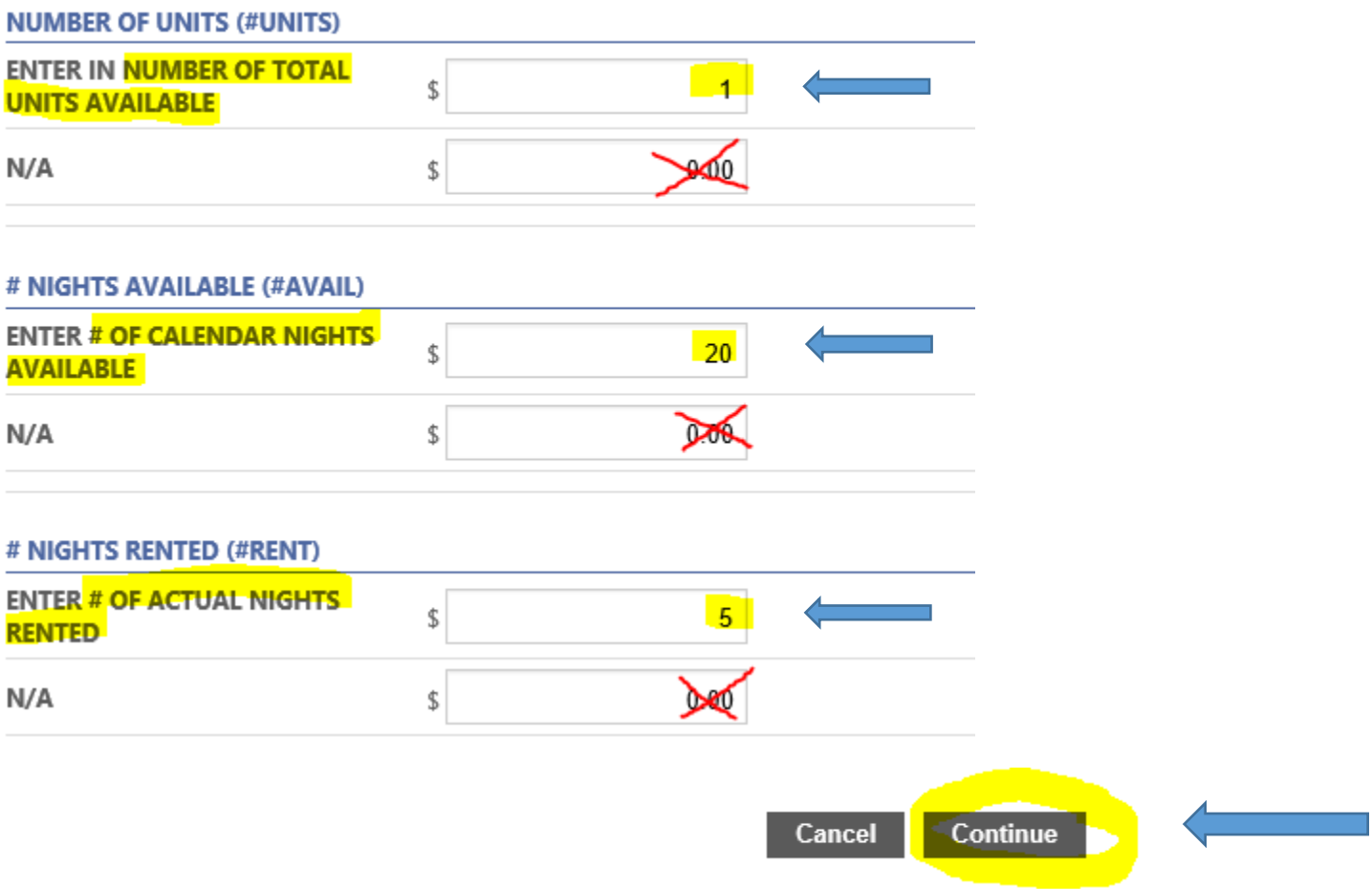
TRANSIENT OCCUPANCY TAX (TOT)

TOTAL GROSS RENT $ 1500.00

LESS ALLOWABLE DEDUCTIONS

Code	Description	Amount	
D30	STAYS OVER 30 DAYS	0.00	Delete
DREC	RECREATION FEES	0.00	Delete
AIRB	AIRBNB BOOKINGS	1000.00	Delete
VRBO	VRBO / HOMEAWAY BC	0.00	Delete
D3P	OTHER 3RD PARTY PL/	0.00	Delete
DO	OTHER	0.00	Delete

Step 10: Enter the total number of units rented in the first box (Ex. If you rent out one home, enter a 1 here). Ignore all boxes with N/A in the following three sections. In the second box, enter the number of calendar nights that were available to rent (Ex. If you had 20 nights available to rent because you as the owner were staying in the unit for 10 nights, you would enter 20 here). If you have the whole month available to rent, you would enter the number of days in a calendar month. The third and final section is for the total nights actually rented. Please enter only the number of nights where the owner collected the rent (Ex. The owner rented 5 nights and Airbnb rented 15 nights, the owner would only enter 5 nights here). Once these fields are entered, click "Continue" at the bottom right of the screen.



Step 11: Review your filing. The system should calculate the taxes, the 5% collection reimbursement amount, penalties and interest (if applicable), and provide the total amount owed. *Ignore the "Taxable Sales" rows (with red arrows below) it does not affect the amount of tax.* If it looks correct, check the box "I hereby acknowledge that the information I am about to submit is 100% accurate." Then click "File."

Deschutes County Room Tax

Filing Amounts

Review

Please review that the information is correct before submitting.

Revise this filing

Account	5100
Category	TRANSIENT OCCUPANCY TAX Q
Type	
Cycle	Q1=4 Q2=7 Q3=10 Q4=1
Month	7
Year	2019

N/A

TRANSIENT OCCUPANCY TAX TOT Actual

TOTAL GROSS RENT		1500.00
D30 STAYS OVER 30 DAYS	0.00	
DREC RECREATION FEES	0.00	
AIRB AIRBNB BOOKINGS	1000.00	
VRBO VRBO / HOMEAWAY BOOKINGS	0.00	
D3P OTHER 3RD PARTY PLATFORM	0.00	
DO OTHER	0.00	
LESS ALLOWABLE DEDUCTIONS		1000.00
Taxable Sales		500.00
Calculated Amount		40.00
Interest		0.00
Net Due		40.00

NUMBER OF UNITS #UNITS Actual

ENTER IN NUMBER OF TOTAL UNITS AVAILABLE	1.00
N/A	0.00
Taxable Sales	1.00
Calculated Amount	0.00
Net Due	0.00

 # NIGHTS AVAILABLE #AVAIL Actual

ENTER # OF CALENDAR NIGHTS AVAILABLE	20.00
N/A	0.00
Taxable Sales	20.00
Calculated Amount	0.00
Net Due	0.00

 # NIGHTS RENTED #RENT Actual

ENTER # OF ACTUAL NIGHTS RENTED	5.00
N/A	0.00
Taxable Sales	5.00
Calculated Amount	0.00
Net Due	0.00

Summary

Calculated Amount due on this filing:	**40.00**
Discounts on this filing:	**2.00**
Interest on this filing:	**0.00**
Penalty on this filing:	**0.00**
Total due:	**38.00**

**The amount due shown does not include any potential interest that may be added for late filings.

Cancel | File | **Check the following box to signify acknowledgement** ☑ I hereby acknowledge that the information I am about to submit is 100% accurate.

Step 12: You have now successfully filed your report. You may print the confirmation page if needed for your records. These records will be kept on your profile for historical reference. If you are paying online using an e-check (free) or a debit card ($2.00 flat fee), please click on "Add bill to Cart."

Note: If you made prior arrangements with our office to file your report online but pay with a check, just click on the top right corner on the Person Icon and click "Log Out." Send your check in the mail.

Munis Self Service

My Cart (0 items) ABCD

Deschutes County Room Tax

Filing Amounts

Confirmation

Thank you. Your information has been successfully submitted.

Add bill to Cart

Account	5100
Category	TRANSIENT OCCUPANCY TAX Q
Type	
Cycle	Q1=4 Q2=7 Q3=10 Q4=1
Month	7
Year	2019

N/A

TRANSIENT OCCUPANCY TAX TOT Actual

TOTAL GROSS RENT		1500.00
D30 STAYS OVER 30 DAYS	0.00	
DREC RECREATION FEES	0.00	
AIRB AIRBNB BOOKINGS	1000.00	
VRBO VRBO / HOMEAWAY BOOKINGS	0.00	
D3P OTHER 3RD PARTY PLATFORM	0.00	
DO OTHER	0.00	
LESS ALLOWABLE DEDUCTIONS		1000.00
Taxable Sales		500.00
Calculated Amount		40.00
Interest		0.00
Net Due		40.00

 # NIGHTS AVAILABLE #AVAIL Actual

ENTER # OF CALENDAR NIGHTS AVAILABLE	20.00
N/A	0.00
Taxable Sales	20.00
Calculated Amount	0.00
Net Due	0.00

 # NIGHTS RENTED #RENT Actual

ENTER # OF ACTUAL NIGHTS RENTED	5.00
N/A	0.00
Taxable Sales	5.00
Calculated Amount	0.00
Net Due	0.00

Summary

Calculated Amount due on this filing:	**40.00**
Discounts on this filing:	**2.00**
Interest on this filing:	**0.00**
Penalty on this filing:	**0.00**
Total due:	**38.00**

**The amount due shown does not include any potential interest that may be added for late filings.

Check the following box to signify acknowledgement ☑ I hereby acknowledge that the information I am about to submit is 100% accurate.

You can now...

- Attach a document to your new Filing
- Submit another renewal
- Add to Cart

Step 13: Check the shopping cart icon at the top right of your screen. You should have an item in your cart. If you would like to submit another filing, click on **"Submit another renewal"** as indicated by the arrow above.

This completes the filing instructions, please log out by clicking the Person Icon at the top right of your screen and click "Log Out". Please go to Payment Instructions Guide.