

CITY OF MANZANITA

RECORDING INSTRUCTIONS-GUEST RECORD LEDGER

1. OWNER(S) NAME..... as it appears on the permit.
2. PHYSICAL LOCATION location of rental, or separate page for each location.
3. DATE & PAGE..... sequentially numbered pages of ledger.
4. QUARTER check which quarter for earnings. NOTE: due dates are provided.
5. DATE date guest checks in.
6. GUEST(S) NAME name provided by guest, as shown on your pre-numbered registration card.
7. REGISTRATION CARD #..... registration number -must be sequentially numbered (do not destroy or lose voided registration cards).
8. NUMBER OF NIGHTS number of nights stayed.
9. RATE..... rate charged per night (do not include tax).
10. RENTAL FEE should equal rate (#9) multiplied by the number of nights (#8).
11. 7% TAX room tax charged on rent (#10).
12. TOTAL AMOUNT RECEIVED..... total amount received including tax (equals #10 + #11).
13. ALLOWABLE DEDUCTIONS..... allowable deductions per Section 5.

RECORDING INSTRUCTIONS Quarterly Transient Tax Report

With above information recorded on ledger sheets (clean sample provided), you can transfer totals to the quarterly tax report form. See Ordinance No. 87-5 and section specified for any clarification needed.

- LINE 1. Total of column #10 (Rental Fee from the Guest Ledger) for quarter (Ord. No. 87, Section 1 (h) and (i).
- LINE 2. Total of column #13 (Allowable Deductions from the Guest Ledger), Section 5.
- LINE 3. Line 1 minus Line 2 (from the Quarterly Transient Tax Report).
- LINE 4. Insert total of column #12 (from the Guest Ledger) which is 7% of Line 3-TAXABLE RENTS.
- LINE 5. Multiply Line 4 by 5%. This amount of collection fee is retained by owner/operator.
- LINE 6. Line 4 minus Line 5 equals TOTAL TAX DUE.
- LINE 7. Penalties: a) **Add 10% of Line 6 or \$100, whichever is greater**, if paid after the last day of the month following the quarter (4/30 – 1st qtr); (7/31 – 2nd qtr); or (10/31 – 3rd qtr); (1/31 – 4th qtr)
b) **Add 15% of Line 6** if paid after sixty days following the quarter.
- LINE 8. Multiply Line 6 by 1% times each month or partial month payment is delinquent.
- LINE 9. This line is used for adjustments, if any.
- LINE 10. Total tax, penalties & interest, add Lines 6, 7, 8, and 9. If short on previous payment, add Line 9; if you have a documented overpayment, subtract Line 9. Check should be written for the amount due (Line 10 of Quarterly Transient Tax Report). **To avoid penalties, payments must be received by this office between January 1st and 15th, April 1st and 15th, July 1st and 15th or October 1st and 15th, following end of previous quarter.**

As outlined in Ordinance 87-5, owners/operators are reminded to retain all information for period of three and one half (3½) years following end of calendar year as the City has right to conduct audit, Section 15. (c., d.).

It is important accurate records are maintained for reporting purposes.

Any audits conducted are strictly confidential; however, owner is responsible for any back taxes and penalties which would be due and payable upon notification from this office. Appeals are heard in accordance with Section 18.

The sample Ledger is for owner's/operator's convenience. The information contained is necessary for your own protection and can be utilized for completing quarterly tax reports properly.

Make copies of sample ledger form and utilize, or establish own system to provide required data.

Don't short yourself by including the tax in your rental rate.

Owners/operators are responsible to make necessary copies of reporting documents (which may also be found on the City's website at www.ci.manzanita.or.us/forms.html)

