



CITY OF BEND

## **ROOM TAX FREQUENTLY ASKED QUESTIONS**

### **Am I required to remit Room Tax? *Yes!***

Currently, there are three types of permitted short term rental use:

1. Renting the whole home for as many days out of the year as one would choose
2. Renting up to two rooms in the home when the owner is on the premises for as many days as one would choose
3. Renting the whole house infrequently for no more than 30 days a year

The third permitted use is the only one that would be eligible as an exemption from the room tax requirement because it is not available for more than 30 days. Bend Code 12.05.025(D) defines the exemption as “A dwelling unit that is available for public lodging for fewer than 30 days per year (e.g., a hunting lodge that is only open one month during the year).” Another example is a home that is only permitted to rent for one month each year. All other permitted uses are required to remit taxes, even if the home is rented for the minimum of one night in 12 months in order to prove the use of the home for the operating license renewal.

### **Airbnb and VRBO (Homeaway) send in the room tax now. Do I still need to send in the Room Tax (RT) Remittance form? *YES!***

- Airbnb has been collecting & remitting taxes for locations within Bend’s City Limits that use their service for bookings since October 1, 2016.
- VRBO began providing this service shortly after Airbnb.
- The City of Bend needs this data to reconcile Airbnb and VRBO’s remittance.
- This proves that you have used the property as a short term rental, which is a requirement of your annual STR Operating License Renewal Application.
- Various agencies need this data to assess tourism and related matters.
- By reporting your revenue from Airbnb and/or VRBO, we are able to keep track of the specific locations of the active short-term rentals in the City of Bend.

## How do I document Airbnb and/or VRBO activity?

- The Room Tax (RT) Remittance Form must include “Gross Earnings,” from Airbnb and/or VRBO as shown on the **owner’s secure Airbnb and or VRBO website**. Enter this amount to Gross Rents. This may be the only Gross Rents if all rents are from Airbnb and/or VRBO.
- Then, enter gross rents from Airbnb and/or VRBO on Line 2d – “Gross rents received from Airbnb / VRBO.” This deducts it from the Taxable Rent.
  - **For operators with multiple locations**, use the “Airbnb and or VRBO” column on the RT Multiple Locations Reporting Form (the only monthly form needed to submit).
- *Do not enter Airbnb and/or VRBO taxes anywhere in the remittance. We calculate Airbnb’s taxes.*
- If your location is outside of Bend City Limits, Airbnb should not collect taxes for the City of Bend. Contact Airbnb if this is happening.

## I already sent RT forms without Airbnb and/or VRBO properly documented.

### Do I need to fill out the forms including non-Airbnb/VRBO rents *again*?

- If Airbnb/VRBO gross rents **were reported to us** and you also paid taxes;
  - YES - fill out a new RT form, to replace the incorrect one, for each affected month.
  - Follow the new instructions that are included with the new form.
  - Write **“CORRECTED COPY”** at the top.
  - We will revise our records and you may be due a refund or credit.
  - See below to request these funds.
- If Airbnb/VRBO gross rents **were not reported at all**;
  - Fill out a new RT form for each affected month only showing Airbnb activity.
  - Write **“ADDENDUM”** at the top if we have a previous submission from you.
  - We will attach this to the RT form submitted originally and adjust our records.
  - If this is the first submission for that month, then send it with no additional notes.

## Will I be charged if I send in corrected RT forms or new RT forms showing the Airbnb/VRBO gross rents not previously reported?

- No. There is no penalty for late Airbnb reporting at this time.
- If you stopped reporting Airbnb in October because Airbnb is remitting or were told that you did not need to send in the RT forms; **please send them in as soon as possible.**

## How do I request a refund or credit?

- If you and Airbnb and/or VRBO both remitted taxes from October 1, 2016 forward, you may be due a refund.
  - Send a refund request letter or email to City of Bend, Accounting Manager via [roomtaxshared@bendoregon.gov](mailto:roomtaxshared@bendoregon.gov) or mail to PO Box 1458, Bend OR 97709.
  - Include documentation from the owner’s secure Airbnb website that shows the amounts of the rents received and the dates for the time you are requesting.
  - Specify the amount of refund or credit requested.
  - Specify whether the request is for Refund or Credit on the account.

## Can I file Quarterly?

- If you want to remain “Active” as a Short Term Rental, you must send in a Room Tax Remittance form *even if the Gross Rent or the tax due is zero*.
- According to the City of Bend Room Tax Code 12.05.035: “If the estimated monthly amount of average tax due is \$100.00 or less, the operator has the option of filing the return and remitting the tax on a quarterly basis on the fifteenth day of the month following the end of each calendar quarter (April 15, July 15, October 15, and January 15).” See Quarterly Payment Table.

**Room Tax Quarterly Payment Table**

Quarter	Due Date
1 <sup>st</sup> Quarter, January – March	Due: April 15 <sup>th</sup>
2 <sup>nd</sup> Quarter, April – June	Due: July 15 <sup>th</sup>
3 <sup>rd</sup> Quarter, July – September	Due: October 15 <sup>th</sup>
4 <sup>th</sup> Quarter, October – December	Due: January 15 <sup>th</sup>

## How can I inform the City when a property/location is new, has been sold, or is managed by another company?

- The new owner or responsible person/company for the property must submit a Room Tax *Registration* form. This form should be filled out and returned anytime there is a change in ownership, management and/or when a management company acquires a new listing, or deletion.
- See: [City of Bend : Room Tax](#) website.
- Write a note on the RT Remittance form. Examples:
  - “Last report. Sold on 3/15/17.”
  - “NEW” – (just the first month)
  - “Last report. New management company.”

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## City of Bend – Room Tax

- *Management companies:* Please cross off or delete an outdated address from the spreadsheet, and include properties that are currently “inactive” that you still manage.
- Once the RT Registration form is received at [roomtax@bendoregon.com](mailto:roomtax@bendoregon.com), we will send a Certificate of Authority to Collect Room Tax to post at the rental location.
- Send the RT Registration form even if you are not directly collecting the tax.

### Is my neighbor licensed to run a Short Term Rental?

- Use the [Online Lookup Tool](#) to find their contact information
- Submit inquiries to [shorttermrentals@bendoregon.gov](mailto:shorttermrentals@bendoregon.gov)

### How can I remit the form and pay?

You can remit the form and taxes using any of these 3 options:

- Email the Room Tax Remittance Form to [roomtax@bendoregon.gov](mailto:roomtax@bendoregon.gov), and pay over the phone using a debit or credit card by calling 541-385-6682 select option 3.
- Mail the completed form and a check to:

City of Bend Finance Dept. Room Tax  
PO Box 1458  
Bend, OR 97709

### Am I considered late if I submit the Room Tax Remittance Form by the 15th of the month and pay on the 27th? **YES!**

- Remember to add both Penalty and Interest when applicable.
- See instructions on the last page of the form for details.

### Why doesn't the fillable form work on my Mac computer?

- Make sure the PDF reader software feature is turned on in the computer. Please note; some PDF reader software works with Mac and others don't. Adobe Reader is one that works and happens to be free.

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If material is needed in alternate formats, contact City of Bend Finance Department – Room Tax at 541-385-6682 Monday – Friday, 8:00 a.m. to 5:00 p.m. or [City of Bend : Room Tax](#)