



CITY OF BEND

FREQUENTLY ASKED QUESTIONS

Am I required to remit Transient 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 sends in the room tax now. Do I still need to send in the Transient Room Tax (TRT) 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.
- The City of Bend needs this data to reconcile Airbnb’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, 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 activity?

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

I already sent TRT forms without Airbnb properly documented. Do I need to fill out the forms including non-Airbnb rents *again*?

- If Airbnb gross rents **were reported to us** and you also paid taxes;
 - YES - fill out a new TRT form, to replace the incorrect one that was submitted, 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 gross rents **were not reported at all**;
 - Fill out a new TRT 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 TRT 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 TRT forms or new TRT forms showing the Airbnb 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 TRT forms; **please send them in as soon as possible.**

How do I request a refund or credit?

- If you and Airbnb 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 roomtax@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 Transient 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.

Quarterly Payment Table

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

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 Transient 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 TRT Remittance form. Examples:
 - “Last report. Sold on 3/15/17.”
 - “NEW” – (just the first month)
 - “Last report. New management company.”

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- *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 TRT Registration form is received at roomtax@bendoregon.com, we will send a Certificate of Authority to Collect Transient Room Tax to post at the rental location.
- Send the TRT 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

How can I remit the form and pay?

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

- Email the Transient Room Tax Remittance Form to roomtax@bendoregon.gov, and pay over the phone using a debit or credit card by calling 541-388-5515 (press 0 to speak with a person).
- Mail the completed form and a check to:
 - Finance Dept./TRT, PO Box 1024, Bend, OR 97709
- Bring the Transient Room Tax Remittance Form and cash, check, credit or debit card to:
 - 639 NW Franklin Ave, Bend, OR 97703

Am I considered late if I submit the Transient 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.

Do I need to send in the Transient Lodgings Tax - Government Exemption Certificate? **YES!**

- If you are claiming an exemption for federal employees, you must submit a government exemption certificate. This certificate can be found on our website [City of Bend : Room Tax](#).