

**City of Yachats**  
**Transient Room Tax Return**

441 HWY 101 North • Post Office Box 345 • Yachats, Oregon 97498  
(541) 547-3565 • Fax (541) 547-3063

Name and Address: \_\_\_\_\_

\_\_\_\_\_

For: \_\_\_\_\_

- January-March (due by April 15)
- April-June (due by July 15)
- July-September (due by October 15)
- October – December (due by January 15)

The authority to collect transient room taxes and procedures for collection are found in the Yachats Municipal Code. All delinquency and interest amounts, due dates of returns and taxes, and policies of administration are also set out in the code. The Yachats Municipal Code can be found on the City website [www.ci.yachats.or.us](http://www.ci.yachats.or.us), or copies obtained from City Hall.

The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the tax administrator at City Hall, either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

Checks, Drafts, or Money Orders in the exact amount of tax due do not constitute payment until cleared and are accepted by the Tax Administrator only as an agent of the City of Yachats. The Tax Administrator assumes no responsibility for loss in transit.

**Make checks payable to: City of Yachats**

\*1 Every operator liable for collection and remittance of the tax imposed by the municipal code may withhold seven and one half percent (7½%) of the net tax collected to cover the operator's expense in collection and remittance of the tax.

\*2 Any operator who fails to remit any tax prior to delinquency date shall pay a penalty of ten percent (10%) of the amount due in addition to the amount of tax. Any operator who fails to remit any tax and penalty due on or before a period of thirty days following the original date of delinquency shall pay a second delinquency penalty of fifteen percent (15%) of the tax due plus the tax and original ten percent penalty imposed.

\*3 In addition to the penalties imposed, any operator who fails to remit any tax imposed shall pay interest at the rate of one percent (1%) per month or fraction thereof without pro-ration for penalties, from the date on which the remittance first became delinquent.

Every penalty imposed and such interest as accrued shall be merged with and become a part of the tax herein required to be paid.

1. Gross Rent	\$ _____
Less Allowable Deductions:	
2. Rent by Month	_____
3. Credit Card Discounts	_____
4. Total Allowable Deductions (Line 2 + Line 3)	\$( _____ )
5. Taxable Rents (Line 1 - Line 4)	\$ _____
6. Tax: (7 % of Line 5)	\$ _____
7. Collection Fee <sup>*1</sup> (7½% of Line 6)	\$( _____ )
8. Total Tax Due (Line 6 - Line 7)	\$ _____
9. Penalty <sup>*2</sup>	\$ _____
10. Interest <sup>*3</sup>	\$ _____
11. Adjustment <small>(overpayment or shortage from prior return)</small>	\$ _____
<b>12. Total Due:</b> (Lines 8+9+10 +/- Line 11)	\$ _____

**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: \_\_\_\_\_

Date: \_\_\_\_\_

**THIS FORM MUST BE SIGNED AND RETURNED  
EVEN IF NO RENTS HAVE BEEN COLLECTED  
FOR THIS PERIOD.**