

Schedule R

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(Rev. 11/16/2022)

Official Use Only

Residential Rental Registration Schedule | Tax Year 2022

City of Portland Business License Tax

ATTACH TO BUSINESS TAX RETURN

Business (or Tax-Exempt Entity) Name		Account # BZT-
Tax ID # (FEIN or SSN)	Contact Phone #	Taxable Year From: _____ To: _____

A residential unit is a dwelling containing one or more separate living quarters, one or more of which is rented, leased or let in exchange for full or partial monetary compensation. These shall include rental houses, cottages, mobile homes, duplexes, apartments, condominiums, and rooms in a lodging house that are rented or offered for rent for periods of more than thirty (30) consecutive days.

Attach the completed Schedule R form to your Business Tax Return filing.

Residential Rental Registration (RRR) Fee: Tax Year 2022 — \$65 per unit

Please list individual addresses/unit number for all residential units.

See instructions on the back for listing properties with multiple residential units.

Line #	Address (PO Box not allowed)	Apt./Unit #	City	ZIP Code	Regulated Affordable Housing	Sold/Disposed
1				97_____	<input type="checkbox"/>	<input type="checkbox"/>
2				97_____	<input type="checkbox"/>	<input type="checkbox"/>
3				97_____	<input type="checkbox"/>	<input type="checkbox"/>
4				97_____	<input type="checkbox"/>	<input type="checkbox"/>
5				97_____	<input type="checkbox"/>	<input type="checkbox"/>
6				97_____	<input type="checkbox"/>	<input type="checkbox"/>
7				97_____	<input type="checkbox"/>	<input type="checkbox"/>
8				97_____	<input type="checkbox"/>	<input type="checkbox"/>
9				97_____	<input type="checkbox"/>	<input type="checkbox"/>

Total number of all units owned as of the last day of the tax year: .

Subtract number of regulated affordable housing units:

Number of residential units owned subject to the RRR fee:

x \$65 =

- If you are filing a Business Tax Return, please indicate the total amount owed on the “Residential Rental Registration fee” line in Part IV of the Business Tax Return Form, and attach check.
- All long-term residential rental units are required to be registered. Units considered as short-term rentals are not subject to this program.
- If you have rentals that are regulated affordable housing, those units must still be registered, but they may be exempt from the fee. Please see the instructions for more information.

If you have ten (10) or more units to report, please use the “Residential Rental Registration Import Sheet” Excel template available at: www.portland.gov/revenue/forms

Either a typed Schedule R or a filled Excel file can be emailed to RevBurRentReg@Portlandoregon.gov in lieu of a mailed or faxed Schedule R. If you prefer digital alternatives to email, please contact us to make arrangements.

City of Portland Revenue Division, 111 SW Columbia St., Suite 600, Portland, OR 97201-5840

OFFICE: (503) 823-5157 | FAX (503) 823-5192 | WEB: www.portland.gov/revenue/business-tax



Residential Rental Registration (Schedule R)

Tax year 2022

City of Portland Business Income Tax

Residential Rental Registration Program

According to Portland City Code 7.02.890, all owners of residential rental property in the City are required to annually provide a schedule that includes the address of all owned residential rental units within the City. For purposes of this form, "residential rental unit" means any residential property rented or offered for rent for a period of more than 30 consecutive days. Short-term rentals, such as hotels, are not required to complete this form. If a property contains more than one residential living quarter, the term "residential rental unit" refers to each separate living quarter.

You will need to complete this form if your business (including subsidiaries) or tax-exempt entity owns any residential rental property within the city boundaries of Portland. (Please note that "Portland" is often assigned by the USPS to addresses that are in unincorporated areas outside the city boundaries of Portland.) To determine whether a property is within Portland, go to www.portlandmaps.com and enter the address in the search field. If "Portland" is listed as a "Jurisdiction", the property should be included in the list on the front page.

Instructions

All residential rental units owned at any point during the tax year must be reported.

Consecutive unit numbers/letters for the same property can be separated with a hyphen, and non-consecutive unit numbers/letters for the same property can be separated with a comma.

Example 1: 123 SE Main St, units 1-55
Total units: 55

Example 2: 456 SW 3rd Ave, units 1101-1121, 2201-2221, 3301-3321
Total units: 63

For duplexes, triplexes, quadplexes, and other multi-unit locations, please completely list out all individual addresses and/or unit numbers.

Example 3: 765 NW 23rd AVE, unit #1 - #2
767 NW 23rd AVE, unit #3 - #6
Total units: 6

Example 4: 789 NE 15th AVE
791 NE 15th AVE
793 NE 15th AVE
795 NE 15th AVE
Total units: 4

NOTE: If there are units/locations that are considered to be regulated affordable housing units by HUD, these units are not subject to the fee but must still be filed on Schedule R. Please indicate it by checking the "Regulated Affordable Housing" box. The Portland Housing Bureau will provide the Revenue Division with a list of the units/locations that meet this criteria.

If any residential rental units are sold or disposed during the tax year, please indicate it by checking the "Sold/Disposed" box.

Penalties

For tax years beginning on or after January 1, 2019, the penalty provisions of Portland City Code (PCC) 7.02.700 apply to the annual registration and fee requirements of this program. Failure to register residential rental units may result in civil penalties of up to 100% of the residential rental registration fee for each unreported unit.

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