

Schedule R

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(Rev. 01/22/2023)

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 (if reporting less than 10 units) or the Residential Rental Registration Import Sheet (for 10 or more units) to your Business Tax Return. The forms are available at: www.portland.gov/revenue/rrr.

Residential Rental Registration (RRR) Fee for 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 = *

*Enter this amount on the Residential Rental Registration fee line in part IV of the Business Tax Return.

- 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.

You may submit the forms securely online through your Portland Revenue Online (PRO) account, or submit documentation using the Letter ID on a received notice. Visit Pro.Portland.gov. You may also fax or mail the forms using the information below.

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 you are registering rental units that are regulated affordable at or below 60% Area Median Income, please check the "Regulated Affordable Housing" box. These units may not be subject to the fee but must still be filed on Schedule R. The Portland Housing Bureau will provide the Revenue Division with a list of the units 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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