

# Schedule R

## 2025 Residential Rental Registration Schedule

### City of Portland Business License Tax

QR code for official use only

Business (or Tax-Exempt Entity) Name		Business Tax Account #	
<input type="text"/>		<input type="text" value="BZT-"/>	
Tax ID # (FEIN or SSN)	Contact Phone #	Tax Year (MM/DD/YYYY)	
<input type="text"/>	<input type="text"/>	From: <input type="text"/>	To: <input type="text"/>

A residential rental unit is a dwelling unit, as defined by ORS 90.100, that is rented, let or offered for rent or let for a period of more than thirty (30) consecutive days. These shall include, but are not limited to, rental houses, cottages, mobile homes, duplexes, apartments, condominiums, and rooms in a house.

All residential rental units are subject to the registration requirement. Residential rental units that are regulated affordable (as outlined in [LIC-5.09](#)) may be exempt from the fee requirement. Please see the instructions for more information.

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: [Portland.gov/revenue/rrr](http://Portland.gov/revenue/rrr).

#### Residential Rental Registration (RRR) Fee for Tax Year 2025: \$70 per unit

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

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

	Address (PO Box not allowed)	Apt./Unit #	City	ZIP Code	Start Date	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 12/31/2025: .....

Subtract number of regulated affordable housing units: .....

Number of residential units owned subject to the RRR fee: .....

x \$70 =  \*

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

#### Attach Schedule R to your Business Tax Return.

You may submit the forms securely online through your Portland Revenue Online (PRO) account, or submit documentation using the Letter ID on a letter sent by the Revenue Division. Visit [Pro.Portland.gov](http://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: [Portland.gov/BusinessTax](http://Portland.gov/BusinessTax)

# 2025 Residential Rental Registration (Schedule R)

## City of Portland Business Income Tax

### Residential Rental Registration Program

According to Portland City Code 7.02.890, all owners of residential rental units in the City are required to annually provide a schedule that includes the addresses of all owned residential rental units within the City. For purposes of this form, “residential rental unit” means any dwelling unit rented, let or offered for rent or lease for a period of more than 30 consecutive days. A dwelling unit is defined as a structure or the part of a structure that is used as a home, residence, or sleeping place by one person who maintains a household, or two or more persons who maintain a common household unit. If a structure contains more than one dwelling unit, the term “residential rental unit” refers to each separate dwelling unit.

You will need to complete this form if your business (including subsidiaries) or tax-exempt entity owns any residential rental units 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 rental unit is within Portland, go to [Portlandmaps.com](http://Portlandmaps.com) and enter the address in the search field. If “Portland” is listed as a “Jurisdiction”, the rental unit 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 rentals units can be separated with a hyphen, and non-consecutive unit numbers/letters for rental units 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

Enter the date the rental unit was placed in service in the “Start Date” field. For instance, the date of purchase or date it was converted to a rental.

**NOTE: If you are registering residential 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 requirement 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.